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3 **EXHIBIT B**

4 **PROFESSIONAL FEES**
5 **BY DELOITTE & TOUCHE LLP FOR THE PERIOD**
6 **OCTOBER 1, 2019 THROUGH JANUARY 31, 2020**

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PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2018 NDT Audit Services</i>				
10/02/2019				
Martin, Blake	Update the nuclear decommissioning trust financial statement number tie-out to FY'18 10k working paper.	\$230.00	0.5	\$115.00
Martin, Blake	Review the nuclear decommissioning trust scoping and concluding analytics working paper.	\$230.00	3.5	\$805.00
Martin, Blake	Perform documentation within the nuclear decommissioning trust variance analysis control working paper regarding approval evidence.	\$230.00	0.5	\$115.00
10/03/2019				
Azebu, Matt	Review tie out of nuclear decommissioning trust financial statements to audit testing workpapers.	\$230.00	1.5	\$345.00
Brown, Erin	Prepare nuclear decommissioning trust financial statement analytic and scoping review.	\$180.00	1.5	\$270.00
Martin, Blake	Clear notes within concluding analytic review documentation for the nuclear decommissioning trust	\$230.00	0.5	\$115.00
Martin, Blake	Prepare the audit report of the nuclear decommission trust audit financial statements for final issuance.	\$230.00	3.5	\$805.00
Martin, Blake	Review the nuclear decommissioning trust scoping and concluding analytics working paper.	\$230.00	2.5	\$575.00
Martin, Blake	Clear notes within the account scoping workpaper for the nuclear decommissioning trust	\$230.00	1.0	\$230.00
10/04/2019				
Azebu, Matt	Review final audit report to be issued for the nuclear decommission trust audits.	\$230.00	0.8	\$184.00
Azebu, Matt	Review audit communication presentation to the trust committee for the nuclear decommission trust prior to issuance.	\$230.00	0.7	\$161.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2018 NDT Audit Services</i>				
10/04/2019				
	Martin, Blake Prepare audit committee communication letter to communicate the audit result for the nuclear decommission trust audit.	\$230.00	3.5	\$805.00
	Raj, Reshma Perform tie-out procedures on the qualified trust fund under California Public Utilities Commission.	\$180.00	1.5	\$270.00
	Raj, Reshma Perform tie-out procedures on the qualified trust under Federal Energy Regulatory Commission.	\$180.00	1.5	\$270.00
	Raj, Reshma Perform tie-out procedures on the non-qualified trust fund under California Public Utilities Commission.	\$180.00	2.0	\$360.00
	Ranganathan, Akshaya Review non-qualified trust Tie-out procedures performed for nuclear decommission trust audit.	\$230.00	1.5	\$345.00
	Ranganathan, Akshaya Review Qualified trust tie-out procedures performed for NDT Audit 2018.	\$230.00	1.5	\$345.00
10/07/2019				
	Martin, Blake Update the audit status for the nuclear decommissioning trust audit.	\$230.00	0.5	\$115.00
10/15/2019				
	Azebu, Matt Review documentation of nuclear decommissioning trust summary memo outlining results of audit team findings.	\$230.00	2.5	\$575.00
10/16/2019				
	Martin, Blake Perform management and archival procedures related to the working papers included within the Nuclear Decommissioning Trust Audit File.	\$230.00	2.5	\$575.00
	Ncho-Oguie, Jean-Denis Review Financial Statements for the qualified trust under California Public Utilities Commission for the nuclear decommission trust.	\$380.00	2.0	\$760.00
	Ncho-Oguie, Jean-Denis Review Financial Statements for the Non-Qualified trust under California Public Utilities Commission for the nuclear decommission trust.	\$380.00	2.0	\$760.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2018 NDT Audit Services</i>				
10/16/2019				
	Ncho-Oguie, Jean-Denis Review draft Financial Statements for the Non-Qualified trust fund under Federal Energy Regulatory Commission for the nuclear decommission trust.	\$380.00	1.0	\$380.00
	Soni, Soni Draft engagement letter for the qualified trust in the nuclear decommission trust audit.	\$120.00	3.0	\$360.00
10/17/2019				
	Maroju, Bhaskar I-pa Prepare engagement letter for the qualified trust in the nuclear decommission trust audit.	\$120.00	3.0	\$360.00
	Maroju, Bhaskar I-pa Prepare engagement letter for the non-qualified trust in the nuclear decommission trust audit.	\$120.00	3.0	\$360.00
	Soni, Soni Draft engagement letter for the non-qualified trust audit in the nuclear decommission trust audit.	\$120.00	2.5	\$300.00
10/18/2019				
	Azebu, Matt Review tie out of amounts included in the nuclear decommissioning trust financial statements to audit work.	\$230.00	1.5	\$345.00
	Ncho-Oguie, Jean-Denis Review investment testing for the qualified trust fund under Federal Energy Regulatory Commission.	\$380.00	1.0	\$380.00
	Ncho-Oguie, Jean-Denis Review investment testing for the qualified master trust fund under California Public Utilities Commission.	\$380.00	2.0	\$760.00
	Ncho-Oguie, Jean-Denis Review cost reimbursement testing performed on the non-qualified master trust fund under California Public Utilities Commission.	\$380.00	2.0	\$760.00
	Soni, Soni Continue to draft engagement letter for the non-qualified trust audit in the nuclear decommission trust audit.	\$120.00	1.5	\$180.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees	
<i>2018 NDT Audit Services</i>					
10/21/2019					
	Ncho-Oguie, Jean-Denis	Review internal control over management override for the qualified master trust fund under California Public Utilities Commission.	\$380.00	1.5	\$570.00
	Soni, Soni	Continue to draft engagement letter for the qualified trust in the nuclear decommission trust audit.	\$120.00	1.0	\$120.00
10/22/2019					
	Martin, Blake	Compile the nuclear decommissioning trust stand-alone audit file for archive.	\$230.00	5.0	\$1,150.00
	Ravindran, Sarradha	Continue to perform accounting consultation research on terms of the engagement letter for the nuclear decommission trust audit.	\$120.00	3.0	\$360.00
10/23/2019					
	Martin, Blake	Management and compilation of the Nuclear Decommissioning Trust stand-alone audit file for archive.	\$230.00	7.5	\$1,725.00
	Ncho-Oguie, Jean-Denis	Review Financial Statement tie-out for the Non-Qualified trust under California Public Utilities Commission for the nuclear decommission trust.	\$380.00	1.5	\$570.00
	Ncho-Oguie, Jean-Denis	Review Financial Statement tie-out for the Non-Qualified trust fund under Federal Energy Regulatory Commission for the nuclear decommission trust.	\$380.00	1.0	\$380.00
	Ncho-Oguie, Jean-Denis	Review Financial Statement tie-out for the qualified trust under California Public Utilities Commission for the nuclear decommission trust.	\$380.00	1.0	\$380.00
	Ravindran, Sarradha	Perform accounting consultation research on terms of the engagement letter for the nuclear decommission trust audit.	\$120.00	2.0	\$240.00
10/24/2019					
	Ncho-Oguie, Jean-Denis	Review audit planning/summary memo for the nuclear decommissioning master trust.	\$380.00	2.0	\$760.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2018 NDT Audit Services</i>				
10/25/2019	Ravindran, Sarradha Continue to prepare documentation consideration on the appropriate terms for the engagement letter for the nuclear decommission trust audit.	\$120.00	2.0	\$240.00
	Ravindran, Sarradha Prepare documentation consideration on the appropriate terms for the engagement letter for the nuclear decommission trust audit.	\$120.00	2.0	\$240.00
10/28/2019	Martin, Blake Organize the nuclear decommissioning trust Fiscal Year 2018 audit file.	\$230.00	2.0	\$460.00
	Ravindran, Sarradha Draft language for the terms of the engagement letter for the nuclear decommission trust audit.	\$120.00	1.0	\$120.00
10/29/2019	Maroju, Bhaskar I-pa Review the finalized engagement letter draft for the nuclear decommission trust audit.	\$120.00	0.2	\$24.00
	Soni, Soni Finalize the edits in engagement letter draft for the nuclear decommission trust audit.	\$120.00	0.5	\$60.00
Subtotal for 2018 NDT Audit Services:				91.2 \$20,484.00

2019 Audit Services

10/01/2019

Alfahhad, Abdulrahman	Prepare tool testing around Service Management Center ticketing tool for change management process.	\$200.00	2.0	\$400.00
Alfahhad, Abdulrahman	Prepare tool testing around enterprise batch scheduling tool.	\$200.00	2.0	\$400.00
Alfahhad, Abdulrahman	Prepare tool testing around the tool that tracks incidents, changes and approvals for change management and back-up process.	\$200.00	2.0	\$400.00
Alfahhad, Abdulrahman	Prepare tool testing around Oracle Identity Manager that manages the user access.	\$200.00	2.0	\$400.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/01/2019				
Azebu, Matt	Discussion with E. Brown (Deloitte) regarding approach to the Source to Pay controls documentation.	\$230.00	0.5	\$115.00
Azebu, Matt	Review draft financial statements on Form 10-Q in preparation for comment meeting.	\$230.00	2.0	\$460.00
Azebu, Matt	Meeting with A. Chung, K. Mallonee (PG&E) to discuss comments on the draft financial statements for Q3'19.	\$230.00	0.5	\$115.00
Brown, Erin	Discussion with M. Azebu (Deloitte) regarding approach to the Source to Pay controls documentation.	\$180.00	0.5	\$90.00
Brown, Erin	Prepare procedures to assess Source to Pay controls.	\$180.00	3.0	\$540.00
Brown, Erin	Attend the September 2019 potential adjustment report review meeting with R. Uy (Deloitte), D. Thomason, P. Ong, J. Garboden (PG&E).	\$180.00	1.0	\$180.00
Brown, Erin	Assess PG&E's balance sheet variance analysis control over Source to Pay.	\$180.00	2.0	\$360.00
Brown, Erin	Assess PG&E's personnel change requests/organizational change requests control over Source to Pay.	\$180.00	1.0	\$180.00
Chopra, Harshita	Analyze the risk results for the entity through the use of Deloitte Signal to assess analyst reports to note if additional risks are to be considered for the audit engagement.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue analyzing the risk results for the entity through the use of Deloitte Signal including assessing analyst reports to note if there are additional risks to be considered for the audit engagement.	\$180.00	1.5	\$270.00
Chopra, Harshita	Summarize issuances by Federal Energy Regulatory Commission to assess control.	\$180.00	0.5	\$90.00

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<i>2019 Audit Services</i>				
10/01/2019				
Chopra, Harshita	Continue analyzing the risk results for the entity through the use of Deloitte Signal including assessing analyst reports to note if there are additional risks to be considered for the audit engagement.	\$180.00	3.0	\$540.00
Choudhury, Viki	Document audit testing around data transfer monitoring control for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.5	\$345.00
Choudhury, Viki	Evaluate audit evidence around data transfer monitoring control for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.5	\$345.00
Cochran, James	Evaluate the status for the information technology audit against the planned progress.	\$380.00	0.5	\$190.00
Fazil, Mohamed	Address review comments on change management review on SAP system's data warehouse.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Address review comments on the monthly batch jobs review on SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Address review comments on password configuration for SAP system database.	\$230.00	1.0	\$230.00
K, Kavya	Address notes on internal control testing around user access request review in Oracle Identity Manager.	\$200.00	1.0	\$200.00
K, Kavya	Work on user access review for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	3.0	\$600.00
K, Kavya	Continue to prepare documentation on user access review for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	3.0	\$600.00
K, Kavya	Address notes on the password synchronization configuration for the SAP system.	\$200.00	1.0	\$200.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/01/2019				
Kamra, Akanksha	Assess the design and implementation of the entity level control over control activities.	\$290.00	1.0	\$290.00
Kamra, Akanksha	Document the rationale of selective journal entries posted to assess any risks of management override of controls.	\$290.00	1.0	\$290.00
Kamra, Akanksha	Assess the order from the utility commission to check for impact on the Company's revenue or regulatory accounts.	\$290.00	1.0	\$290.00
Long, Brittany	Review privileged access control for SAP system.	\$290.00	2.0	\$580.00
Long, Brittany	Review documentation of automated control around purchase order and invoice matching in the procurement process.	\$290.00	2.0	\$580.00
Long, Brittany	Review overall audit status for the information technology testing.	\$290.00	1.0	\$290.00
Long, Brittany	Review the control over system changes performed by appropriate change implementer.	\$290.00	2.0	\$580.00
Long, Brittany	Review prior year information technology documentation to familiarize with the testing approach for in-scope systems.	\$290.00	2.0	\$580.00
Misra, Saurabh	Review change management control around approval of any changes to restricted system settings for SAP system, Business Planning & Consolidation module.	\$290.00	1.8	\$522.00
Misra, Saurabh	Review change management control around debugging access for SAP system, Business Planning & Consolidation module.	\$290.00	1.2	\$348.00
Misra, Saurabh	Review privileged access on monitoring administrative access for SAP system, Business Planning & Consolidation module.	\$290.00	1.5	\$435.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/01/2019				
Misra, Saurabh	Review privileged access on system query for SAP system, Business Planning & Consolidation module.	\$290.00	1.5	\$435.00
Ncho-Oguie, Jean-Denis	Review Q3 financial statement variance analysis for cash flow statement.	\$380.00	1.0	\$380.00
Rice, Blake	Review third quarter review work progress to understand the project status.	\$230.00	2.0	\$460.00
Schloetter, Lexie	Assess regulatory documents for revenue testing.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Close notes on billings memo related to automated controls.	\$200.00	1.0	\$200.00
Uy, Rycel	Continue to update potential adjustment report control testing documentation.	\$200.00	2.0	\$400.00
Uy, Rycel	Continue to update potential adjustment report control testing documentation.	\$200.00	1.5	\$300.00
Uy, Rycel	Attend the September 2019 potential adjustment report meeting with E. Brown (Deloitte), D. Thomason, P. Ong, J. Garboden (PG&E).	\$200.00	1.0	\$200.00
Uy, Rycel	Update potential adjustment report control testing documentation.	\$200.00	2.0	\$400.00
Uy, Rycel	Complete the roadmap for independence consideration for Quarter 3.	\$200.00	0.5	\$100.00
Uy, Rycel	Draft risk assessment for Quarter 3 2019 by documenting fraud risk factors.	\$200.00	1.0	\$200.00
Varshney, Swati	Review the control design and implementation on indirect control related to control activities.	\$230.00	2.0	\$460.00
Varshney, Swati	Review the control design and implementation on indirect control related to control environment.	\$230.00	3.0	\$690.00
Varshney, Swati	Address notes related to guided risk assessment on debt.	\$230.00	2.0	\$460.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/02/2019				
Alfahhad, Abdulrahman	Continue to prepare tool testing around Service Management Center ticketing tool for change management process.	\$200.00	2.0	\$400.00
Alfahhad, Abdulrahman	Continue to prepare tool testing around enterprise batch scheduling tool.	\$200.00	3.0	\$600.00
Alfahhad, Abdulrahman	Prepare tool testing around the monitoring tool for the information technology infrastructure servers.	\$200.00	3.0	\$600.00
Brown, Erin	Assess PG&E's vendor change control over Source to Pay.	\$180.00	2.5	\$450.00
Brown, Erin	Assess PG&E's approval structure control over Source to Pay.	\$180.00	2.5	\$450.00
Brown, Erin	Discussion with L. Schloetter (Deloitte) regarding approach to the Source to Pay controls documentation.	\$180.00	1.5	\$270.00
Brown, Erin	Prepare open item listing for requests made in the indirect controls.	\$180.00	1.0	\$180.00
Cochran, James	Review documentation prepared for access security testing for general ledger.	\$380.00	1.0	\$380.00
Long, Brittany	Review internal control testing around proper testing and approval of system changes in data transfer system.	\$290.00	1.5	\$435.00
Long, Brittany	Continue to review privileged access control over network layer of the information technology infrastructure.	\$290.00	2.0	\$580.00
Long, Brittany	Review privileged access control over database layer of the information technology infrastructure.	\$290.00	1.0	\$290.00
Long, Brittany	Review internal control testing around proper testing and approval of system changes in procurement system.	\$290.00	1.5	\$435.00
Long, Brittany	Review internal control testing around proper testing and approval of system changes in the customer billing system.	\$290.00	1.5	\$435.00
Murdock, Elizabeth	Discussion with P. Ong, N. Riojas, A. West, J. Hong (PG&E), B. Rice (Deloitte) regarding gas transmission asset retirement obligations.	\$330.00	0.5	\$165.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/02/2019				
Rice, Blake	Discussion with L. Schloetter (Deloitte) regarding electric revenue substantive analytic testing approach.	\$230.00	1.5	\$345.00
Rice, Blake	Discussion with P. Ong, N. Riojas, A. West, J. Hong (PG&E), E. Murdock (Deloitte) regarding gas transmission asset retirement obligations.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Discussion with B. Rice (Deloitte) regarding electric revenue substantive analytic testing approach.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Perform research to obtain support related to transmission revenues that may impact the electric revenue testing workpaper.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Update documentation in electric revenue substantive analytic workpaper.	\$200.00	3.5	\$700.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte) regarding approach to the Source to Pay controls documentation.	\$200.00	1.5	\$300.00
Uy, Rycel	Draft risk assessment for Quarter 3 2019 by documenting accounting risks factors.	\$200.00	1.5	\$300.00
Uy, Rycel	Document observations for potential adjustment report control testing.	\$200.00	3.5	\$700.00
Uy, Rycel	Continue to document observations for potential adjustment report control testing.	\$200.00	3.0	\$600.00
10/03/2019				
Alfahhad, Abdulrahman	Continue to prepare tool testing around the tool that tracks incidents, changes and approvals for change management and back-up process.	\$200.00	3.0	\$600.00
Alfahhad, Abdulrahman	Continue to prepare tool testing around Oracle Identity Manager that manages the user access.	\$200.00	3.0	\$600.00
Alfahhad, Abdulrahman	Continue to prepare tool testing around the monitoring tool for the information technology infrastructure servers.	\$200.00	2.0	\$400.00

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<i>2019 Audit Services</i>				
10/03/2019				
Bedi, Arpit	Perform balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue performing balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue performing balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	2.0	\$400.00
Brown, Erin	Prepare a list of questions to inquire to assess Source to Pay controls.	\$180.00	1.5	\$270.00
Brown, Erin	Discussion with B. Martin (Deloitte), A. Jones (PG&E) regarding the approval structure control over Source to Pay.	\$180.00	0.5	\$90.00
Brown, Erin	Continue to assess PG&E's approval structure control over Source to Pay.	\$180.00	1.0	\$180.00
Brown, Erin	Assess PG&E's vendor change control over Source to Pay.	\$180.00	1.0	\$180.00
Brown, Erin	Assess PG&E's personnel change requests/organizational change requests control over Source to Pay.	\$180.00	2.0	\$360.00
Chopra, Harshita	Summarize issuances by Federal Energy Regulatory Commission to assess control.	\$180.00	1.1	\$198.00
Chopra, Harshita	Continue to research the variances which were above threshold per the requirements of Deloitte Guidance related to interim review financial statements.	\$180.00	3.5	\$630.00
Chopra, Harshita	Research the variances which were above threshold per the requirements of Deloitte Guidance related to interim review financial statements.	\$180.00	3.0	\$540.00
Fazil, Mohamed	Prepare privileged access testing for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	2.0	\$460.00

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<i>2019 Audit Services</i>				
10/03/2019				
Fazil, Mohamed	Prepare user access review testing for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Prepare user access review testing for SAP system, data warehouse module.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Prepare user access review testing for SAP system, Governance, Risk and Compliance module.	\$230.00	2.0	\$460.00
K, Kavya	Document internal control testing around data queries are restricted in SAP system's data warehouse.	\$200.00	2.0	\$400.00
K, Kavya	Continue to document internal control testing around data queries are restricted in SAP system's data warehouse.	\$200.00	2.0	\$400.00
K, Kavya	Document internal control testing around data queries are restricted in SAP system, Business Planning & Consolidation module.	\$200.00	3.0	\$600.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to review interim period information technology testing status.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Update control testing tracker to show the current testing status including outstanding requests.	\$230.00	1.5	\$345.00
Long, Brittany	Review segregation of duties control over customer billing application.	\$290.00	1.0	\$290.00
Long, Brittany	Review access security testing for privilege access control in the network layer.	\$290.00	1.0	\$290.00
Long, Brittany	Review configuration testing performed for the network layer.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to review interim period information technology testing status.	\$290.00	0.5	\$145.00
Long, Brittany	Review the authorization control over debug access to production environment.	\$290.00	1.8	\$522.00

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<i>2019 Audit Services</i>				
10/03/2019				
Long, Brittany	Review information technology job scheduling control over customer billing application.	\$290.00	1.2	\$348.00
Martin, Blake	Discussion with E. Brown (Deloitte), A. Jones (PG&E) regarding the approval structure control over Source to Pay.	\$230.00	0.5	\$115.00
Misra, Saurabh	Review default password testing for SAP system, data warehouse module.	\$290.00	1.2	\$348.00
Misra, Saurabh	Review change management control around monitoring system setting changes for SAP system, data warehouse module.	\$290.00	1.0	\$290.00
Misra, Saurabh	Review privileged access on system data flows for SAP system, data warehouse module.	\$290.00	1.0	\$290.00
Misra, Saurabh	Review monitoring control over resolution of exceptions from process chain for SAP system, data warehouse module.	\$290.00	1.0	\$290.00
Misra, Saurabh	Review change management control around restricted access to implement changes for SAP system, data warehouse module.	\$290.00	1.8	\$522.00
Nambiar, Sachin	Document internal control testing on the privileged access to the operating systems is restricted to authorized group.	\$200.00	1.0	\$200.00
Rice, Blake	Discussion with N. Riojas (PG&E) regarding asset retirement obligations and scheduling.	\$230.00	1.0	\$230.00
Rice, Blake	Clear notes to the materiality memo.	\$230.00	3.0	\$690.00
Rice, Blake	Attend the September 2019 Potential Adjustment Report review meeting with R. Uy (Deloitte), D. Thomason, J. Garboden (PG&E).	\$230.00	1.0	\$230.00
Schloetter, Lexie	Update substantive analytic on electric revenue workpaper for impacts of new accounts.	\$200.00	3.0	\$600.00
Schloetter, Lexie	Review audit support provided by client against the listing of requests made.	\$200.00	0.5	\$100.00

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<i>2019 Audit Services</i>				
10/03/2019				
	Schloetter, Lexie Document analysis of bankruptcy impacts in workpaper related to electric revenue.	\$200.00	4.0	\$800.00
	Uy, Rycel Update potential adjustment report control testing documentation.	\$200.00	3.5	\$700.00
	Uy, Rycel Continue to update potential adjustment report control testing documentation.	\$200.00	3.5	\$700.00
	Uy, Rycel Attend the September 2019 Potential Adjustment Report review meeting with B. Rice (Deloitte), D. Thomason, J. Garboden (PG&E).	\$200.00	1.0	\$200.00
	Varshney, Swati Review the control design and implementation on indirect control related to the entity's risk assessment process.	\$230.00	3.0	\$690.00
	Varshney, Swati Review the control design and implementation on indirect control related to monitoring control.	\$230.00	2.0	\$460.00
	Varshney, Swati Review benchmarking of disclosures of company with most comparable company in group and its related assessment.	\$230.00	2.0	\$460.00
10/04/2019				
	Alfahhad, Abdulrahman Continue to document audit evidence obtained on tool testing around Service Management Center ticketing tool for change management process.	\$200.00	1.5	\$300.00
	Alfahhad, Abdulrahman Continue to document evidence obtained on tool testing around enterprise batch scheduling tool.	\$200.00	1.2	\$240.00
	Alfahhad, Abdulrahman Continue to document audit evidence on tool testing around the tool that tracks incidents, changes and approvals for change management and back-up process.	\$200.00	1.8	\$360.00
	Alfahhad, Abdulrahman Continue to document audit evidence on tool testing around Oracle Identity Manager that manages the user access.	\$200.00	2.0	\$400.00

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Fees Sorted by Category for the Fee Period

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<i>2019 Audit Services</i>				
10/04/2019				
Alfahhad, Abdulrahman	Continue to document audit evidence on tool testing around the monitoring tool for the information technology infrastructure servers.	\$200.00	1.5	\$300.00
Bedi, Arpit	Continue performing balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	3.0	\$600.00
Bedi, Arpit	Perform balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue performing balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	2.0	\$400.00
Brown, Erin	Assess PG&E's Vendor Change control over Source to Pay.	\$180.00	3.0	\$540.00
Brown, Erin	Document PG&E's approval structure control design around Source to Pay.	\$180.00	2.0	\$360.00
Brown, Erin	Discussion with L. Schloetter (Deloitte) regarding Source to Pay controls documentation.	\$180.00	1.5	\$270.00
Brown, Erin	Discussion with B. Martin (Deloitte), O. Tapia (PG&E) regarding the Vendor Change request control over Source to Pay.	\$180.00	0.5	\$90.00
Chopra, Harshita	Assess the independence of the audit engagement team members engaged on the PG&E audit to comply with D&T policies.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue to assess the independence of the audit engagement team members engaged on the PG&E audit to comply with D&T policies.	\$180.00	3.0	\$540.00
Chopra, Harshita	Prepare the summarization of issuances by Federal Energy Regulatory Commission to assess control.	\$180.00	1.0	\$180.00

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<i>2019 Audit Services</i>					
10/04/2019					
	Choudhury, Viki	Prepare audit documentation on the access security around batch job processing in SAP system, Enterprise Resource Planning Central Component module.	\$230.00	2.0	\$460.00
	Choudhury, Viki	Prepare audit documentation on the change management control around monitoring changes entered by system developers for the SAP system, Enterprise Resource Planning Central Component module.	\$230.00	2.0	\$460.00
	Choudhury, Viki	Address notes on Meter Data Management System for the new user access testing.	\$230.00	0.5	\$115.00
	Choudhury, Viki	Address notes on new user access testing for access security for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	0.5	\$115.00
	Choudhury, Viki	Address notes on Meter Data Management System password setting testing.	\$230.00	0.5	\$115.00
	Choudhury, Viki	Address notes on new user access testing for access security for the procurement system.	\$230.00	0.5	\$115.00
	Choudhury, Viki	Address notes on Windows network password settings work paper.	\$230.00	0.5	\$115.00
	Choudhury, Viki	Address notes on testing of password setting compliance for information technology system.	\$230.00	0.5	\$115.00
	Fazil, Mohamed	Prepare documentation an implementation selection on internal control that addresses approval of system application changes before being implemented.	\$230.00	2.0	\$460.00
	Fazil, Mohamed	Prepare status update on information technology workpaper status.	\$230.00	1.0	\$230.00
	K, Kavya	Document internal control understanding of the SAP system infrastructure layer details established by the company.	\$200.00	3.0	\$600.00

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<i>2019 Audit Services</i>				
10/04/2019				
K, Kavya	Perform analysis on user validation from user access review reports.	\$200.00	2.0	\$400.00
K, Kavya	Continue to perform analysis on user validation from user access review reports.	\$200.00	2.0	\$400.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to review interim workpaper status to understand the overall project timeline.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Document the consideration related to control observations from SAP system testing.	\$230.00	2.0	\$460.00
Long, Brittany	Review privileged access control testing.	\$290.00	1.0	\$290.00
Long, Brittany	Review the common control testing over managing the approval of changes to system application.	\$290.00	1.0	\$290.00
Long, Brittany	Review the common control over appropriate authorization to implement changes to system application.	\$290.00	1.0	\$290.00
Long, Brittany	Review password configuration control testing.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to review interim workpaper status to understand the overall project timeline.	\$290.00	1.0	\$290.00
Martin, Blake	Discussion with E. Brown (Deloitte), O. Tapia (PG&E) regarding the Vendor Change request control over Source to Pay.	\$230.00	0.5	\$115.00
Meredith, Wendy	Discussion with E. Murdock (Deloitte) regarding engagement hours and billings.	\$380.00	0.3	\$114.00
Misra, Saurabh	Review change management control around debugging access for SAP system, data warehouse module.	\$290.00	1.5	\$435.00
Misra, Saurabh	Review password configuration testing for SAP system, Enterprise Resource Planning Central Component module.	\$290.00	1.5	\$435.00
Misra, Saurabh	Review default password testing for SAP system, Enterprise Resource Planning Central Component module.	\$290.00	1.3	\$377.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/04/2019				
Misra, Saurabh	Review privileged access around restricted access on data table update for SAP system, Enterprise Resource Planning Central Component module.	\$290.00	1.7	\$493.00
Murdock, Elizabeth	Meet with S. Hunter (PGE) to discuss potential accounting impact to the company for current quarter activities during third quarter.	\$330.00	0.5	\$165.00
Murdock, Elizabeth	Discussion with W. Meredith (Deloitte) regarding engagement hours and billings.	\$330.00	0.3	\$99.00
Rice, Blake	Prepare the estimated time to completion of the audit as of end of September based on progress made in each audit areas.	\$230.00	2.0	\$460.00
Rice, Blake	Discussion with L. Schloetter (Deloitte) regarding billings control risk assessment.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Perform research on electric revenue workpaper for new accounts.	\$200.00	2.5	\$500.00
Schloetter, Lexie	Discussion with B. Rice (Deloitte) regarding billings control risk assessment.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte) regarding Source to Pay controls documentation.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Discussion with C. Fong (PG&E) regarding electric revenue testing.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Update documentation on revenue requirements for electric revenue.	\$200.00	1.0	\$200.00
Uy, Rycel	Continue to document observations of September 2019 potential adjustment report meeting.	\$200.00	4.0	\$800.00
Uy, Rycel	Document observations of September 2019 potential adjustment report meeting.	\$200.00	4.0	\$800.00
Varshney, Swati	Review summary of analyst reports on PG&E for the quarter as part of the continuous risk assessment.	\$230.00	1.0	\$230.00

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Date	Description	Rate	Hours	Fees	
<i>2019 Audit Services</i>					
10/04/2019					
	Varshney, Swati	Review independence considerations of PG&E and its affiliates.	\$230.00	3.0	\$690.00
10/07/2019					
	Azebu, Matt	Discussion with L. Schloetter, B. Martin, B. Rice, E. Brown, K. Boyce, R. Uy (Deloitte) related to engagement onboarding process.	\$230.00	1.0	\$230.00
	Azebu, Matt	Discussion with B. Martin, B. Rice (Deloitte) regarding engagement status as a result of bankruptcy.	\$230.00	1.0	\$230.00
	Azebu, Matt	Discussion with B. Rice, B. Martin, J. Ncho Oguie (Deloitte) regarding engagement status and October priorities.	\$230.00	1.0	\$230.00
	Azebu, Matt	Discussion with L. Schloetter, B. Martin, R. Uy, E. Brown, S. Varshney, B. Rice, K. Boyce, A. Kamra, H. Chopra (Deloitte) regarding the current status of the audit.	\$230.00	1.0	\$230.00
	Boyce, Kyle	Discussion with L. Schloetter, B. Martin, B. Rice, M. Azebu, E. Brown, R. Uy (Deloitte) related to engagement onboarding process.	\$180.00	1.0	\$180.00
	Boyce, Kyle	Discussion with L. Schloetter, B. Martin, R. Uy, E. Brown, M. Azebu, S. Varshney, B. Rice, A. Kamra, H. Chopra (Deloitte) regarding the current status of the audit.	\$180.00	1.0	\$180.00
	Brown, Erin	Assess PG&E's vendor change control over Source to Pay.	\$180.00	2.5	\$450.00
	Brown, Erin	Discussion with L. Schloetter, B. Martin, R. Uy, M. Azebu, S. Varshney, B. Rice, K. Boyce, A. Kamra, H. Chopra (Deloitte) regarding the current status of the audit.	\$180.00	1.0	\$180.00
	Brown, Erin	Document the control implementation testing on the approval structure control over Source to Pay.	\$180.00	1.0	\$180.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/07/2019				
Brown, Erin	Discussion with L. Schloetter, B. Martin, B. Rice, M. Azebu, K. Boyce, R. Uy (Deloitte) related to engagement onboarding process.	\$180.00	1.0	\$180.00
Brown, Erin	Review PG&E's internal control policies in regards to compliance with Sarbanes-Oxley Act.	\$180.00	2.0	\$360.00
Brown, Erin	Discussion with L. Schloetter (Deloitte) related to the quarterly testing of environmental remediation liabilities.	\$180.00	0.5	\$90.00
Brown, Erin	Expand balance sheet variance analysis explanations for environmental obligations as of 9/30/19.	\$180.00	2.0	\$360.00
Chopra, Harshita	Continue to research the variances which were above threshold to explain per the requirements of Deloitte Guidance related to interim review financial statements.	\$180.00	2.0	\$360.00
Chopra, Harshita	Prepare the summarization of issuances by Federal Energy Regulatory Commission to assess control.	\$180.00	3.0	\$540.00
Chopra, Harshita	Discussion with L. Schloetter, B. Martin, R. Uy, E. Brown, M. Azebu, S. Varshney, B. Rice, K. Boyce, A. Kamra (Deloitte) regarding the current status of the audit.	\$180.00	1.0	\$180.00
Chopra, Harshita	Research the variances which were above threshold to explain per the requirements of Deloitte Guidance related to interim review financial statements.	\$180.00	3.0	\$540.00
Giamanco, Patrick	Review access security testing on customer billing system.	\$330.00	1.0	\$330.00
K, Kavya	Document user access review for SAP system, Business Planning & Consolidation module.	\$200.00	3.0	\$600.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/07/2019				
Kamra, Akanksha	Discussion with L. Schloetter, B. Martin, R. Uy, E. Brown, M. Azebu, S. Varshney, B. Rice, K. Boyce, H. Chopra (Deloitte) regarding the current status of the audit.	\$290.00	1.0	\$290.00
Kamra, Akanksha	Review the memo including the independence of the audit engagement team members engaged on the PG&E audit to comply with D&T policies.	\$290.00	1.0	\$290.00
Kamra, Akanksha	Assess the rationale behind selective journal entries posted to understand if there are further audit interests associated with them.	\$290.00	0.5	\$145.00
Kamra, Akanksha	Review the disclosure included in the Company's financials.	\$290.00	3.0	\$870.00
Long, Brittany	Review privileged access control over the utility plan asset system.	\$290.00	1.0	\$290.00
Martin, Blake	Discussion with M. Azebu, B. Rice, J. Ncho Oguie (Deloitte) regarding engagement status and October priorities.	\$230.00	1.0	\$230.00
Martin, Blake	Discussion with M. Liu (PG&E) regarding the annual benefits census data.	\$230.00	0.5	\$115.00
Martin, Blake	Discussion with L. Schloetter, B. Rice, M. Azebu, E. Brown, K. Boyce, R. Uy (Deloitte) related to engagement onboarding process.	\$230.00	1.0	\$230.00
Martin, Blake	Discussion with M. Azebu, B. Rice (Deloitte) regarding engagement status as a result of bankruptcy.	\$230.00	1.0	\$230.00
Martin, Blake	Update the audit quality milestone tracker for the month of October to track audit progress.	\$230.00	0.5	\$115.00
Martin, Blake	Discussion with L. Schloetter, R. Uy, E. Brown, M. Azebu, S. Varshney, B. Rice, K. Boyce, A. Kamra, H. Chopra (Deloitte) regarding the current status of the audit.	\$230.00	1.0	\$230.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/07/2019				
Misra, Saurabh	Review privileged access around restricted program access based on job responsibilities for SAP system, Enterprise Resource Planning Central Component module.	\$290.00	1.0	\$290.00
Misra, Saurabh	Review change management control around restricted access to implement changes for SAP system, Enterprise Resource Planning Central Component module.	\$290.00	1.0	\$290.00
Misra, Saurabh	Review privileged access around batch job for SAP system, Enterprise Resource Planning Central Component module.	\$290.00	1.0	\$290.00
Nambiar, Sachin	Continue to document internal control testing on the privileged access to the operating systems is restricted to authorized group.	\$200.00	2.5	\$500.00
Nambiar, Sachin	Document internal control testing on privileged access on SAP system, Business Planning & Consolidation module	\$200.00	0.5	\$100.00
Ncho-Oguie, Jean-Denis	Discussion with M. Azebu, B. Rice, B. Martin (Deloitte) regarding engagement status and October priorities.	\$380.00	1.0	\$380.00
Rice, Blake	Discussion with M. Azebu, B. Martin, J. Ncho Oguie (Deloitte) regarding engagement status and October priorities.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with L. Schloetter, B. Martin, M. Azebu, E. Brown, K. Boyce, R. Uy (Deloitte) related to engagement onboarding process.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with B. Martin, M. Azebu (Deloitte) regarding engagement status as a result of bankruptcy.	\$230.00	1.0	\$230.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/07/2019				
Rice, Blake	Discussion with L. Schloetter, B. Martin, R. Uy, E. Brown, M. Azebu, S. Varshney, K. Boyce, A. Kamra, H. Chopra (Deloitte) regarding the current status of the audit.	\$230.00	1.0	\$230.00
Rice, Blake	Prepare independence workpaper for quarter 3.	\$230.00	3.0	\$690.00
Schloetter, Lexie	Close notes on internal control workpaper related to the company's compliance and ethics hotline.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Update the electric and gas revenue reconciliation control documentation for information regarding potential revenue error.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Discussion with B. Martin, R. Uy, E. Brown, M. Azebu, S. Varshney, B. Rice, K. Boyce, A. Kamra, H. Chopra (Deloitte) regarding the current status of the audit.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with B. Martin, B. Rice, M. Azebu, E. Brown, K. Boyce, R. Uy (Deloitte) related to engagement onboarding process.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with R. Tirado (PG&E) regarding quarter three consolidation workpapers.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte) related to the quarterly testing of environmental remediation liabilities.	\$200.00	0.5	\$100.00
Uy, Rycel	Discussion with L. Schloetter, B. Martin, E. Brown, M. Azebu, S. Varshney, B. Rice, K. Boyce, A. Kamra, H. Chopra (Deloitte) regarding the current status of the audit.	\$200.00	1.0	\$200.00
Uy, Rycel	Update income statement analytics for Quarter 3 2019.	\$200.00	1.0	\$200.00
Uy, Rycel	Address notes on signal risk assessment for Quarter 3 2019.	\$200.00	1.5	\$300.00
Uy, Rycel	Continue to address notes on signal risk assessment for Quarter 3 2019.	\$200.00	3.5	\$700.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/07/2019				
	Uy, Rycel Discussion with L. Schloetter, B. Martin, B. Rice, M. Azebu, E. Brown, K. Boyce (Deloitte) related to engagement onboarding process.	\$200.00	1.0	\$200.00
	Varshney, Swati Continue to review signal risk assessment along with analyst reports.	\$230.00	2.0	\$460.00
	Varshney, Swati Discussion with L. Schloetter, B. Martin, R. Uy, E. Brown, M. Azebu, B. Rice, K. Boyce, A. Kamra, H. Chopra (Deloitte) regarding the current status of the audit.	\$230.00	1.0	\$230.00
	Varshney, Swati Review benchmarking of disclosures with most comparable company in the power and utility group.	\$230.00	3.0	\$690.00
	Varshney, Swati Review risk assessment around the engagement through historic quarter over quarter comparison.	\$230.00	3.0	\$690.00
10/08/2019				
	Azebu, Matt Review the planned substantive testing approach to address risks of material misstatement identified for accounts payable.	\$230.00	2.0	\$460.00
	Boyce, Kyle Review prior year and prior quarter documentation to get a better understanding of the company and its accounting.	\$180.00	1.5	\$270.00
	Boyce, Kyle Discussion with B. Rice (Deloitte) regarding tests of controls surrounding cash.	\$180.00	1.0	\$180.00
	Boyce, Kyle Update documentation related to cash disbursement control.	\$180.00	2.0	\$360.00
	Brown, Erin Update balance sheet variance analysis explanations for environmental obligations as of 9/30/19.	\$180.00	6.0	\$1,080.00
	Brown, Erin Assess PG&E's vendor change control over Source to Pay.	\$180.00	1.5	\$270.00
	Giamanco, Patrick Review access security control on terminated user access authorization in SAP system.	\$330.00	1.0	\$330.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/08/2019				
Giamanco, Patrick	Review access security control on new user access authorization in SAP system.	\$330.00	1.0	\$330.00
Gillam, Tim	Review risk assessment workpaper.	\$380.00	2.5	\$950.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the PG&E information technology audit status.	\$230.00	1.0	\$230.00
Long, Brittany	Review internal control around system application changes that have to go through proper testing and approval channel.	\$290.00	1.0	\$290.00
Long, Brittany	Review internal control around restricting debug access to authorized personnel in SAP system.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the PG&E information technology audit status.	\$290.00	1.0	\$290.00
Martin, Blake	Discussion with R. Uy (Deloitte), R. Tirado (PG&E) regarding potential adjustment report control walkthrough.	\$230.00	0.5	\$115.00
Martin, Blake	Document benefits processes within the benefits working paper.	\$230.00	1.0	\$230.00
Martin, Blake	Discussion with B. Rice (Deloitte) regarding the status of audit milestones and activities for the Fiscal Year 2019 engagement.	\$230.00	0.5	\$115.00
Martin, Blake	Update the audit quality milestone and events tracker for the month of October.	\$230.00	0.5	\$115.00
Meredith, Wendy	Continue reviewing draft third quarter Form 10-Q.	\$380.00	0.5	\$190.00
Meredith, Wendy	Review draft Form 10-Q of the third quarter.	\$380.00	0.5	\$190.00
Murdock, Elizabeth	Respond to emails from company management (C. Baxter, J. Garboden) regarding timing of meetings for status updates and control walkthroughs, and preparing for those meetings.	\$330.00	0.5	\$165.00
Rice, Blake	Review income statement analytics.	\$230.00	3.0	\$690.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/08/2019				
Rice, Blake	Review independence memo.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with K. Boyce (Deloitte) regarding tests of controls surrounding cash.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with L. Schloetter (Deloitte) related revenue testing workpaper.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with B. Martin (Deloitte) regarding the status of audit milestones and activities for the Fiscal Year 2019 engagement.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Discussion with J. Pitman (PG&E) related to billings control testing in line with the internal audit testing.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Perform review on electric revenue workpaper.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with B. Rice (Deloitte) related revenue testing workpaper.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Analyze company regulatory accounting document related to new accounts that impact revenue.	\$200.00	2.5	\$500.00
Schloetter, Lexie	Update gas revenue workpaper for amounts related to cost recovery.	\$200.00	3.5	\$700.00
Uy, Rycel	Discussion with B. Martin (Deloitte), R. Tirado (PG&E) regarding potential adjustment report control walkthrough.	\$200.00	0.5	\$100.00
Uy, Rycel	Document observations from potential adjustment control meeting with M. Azebu, B. Rice, B. Martin (Deloitte).	\$200.00	1.0	\$200.00
Uy, Rycel	Continue to update income statement analytics for Quarter 3 2019.	\$200.00	5.5	\$1,100.00
Uy, Rycel	Prepare for potential adjustment control meeting with M. Azebu, B. Rice, B. Martin (Deloitte)	\$200.00	1.0	\$200.00
10/09/2019				
Adams, Haley	Discussion with A. Brown, B. Rice, L. Schloetter, J. Ncho Oguie (Deloitte) regarding the testing approach of new procurement accounts that impact revenue.	\$230.00	0.5	\$115.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/09/2019				
Azebu, Matt	Meet with T. Gillam, W. Meredith (Deloitte) to discuss plan of reorganization and exclusivity filings that had been with bankruptcy court.	\$230.00	0.5	\$115.00
Azebu, Matt	Call with W. Kipkirui, P. Giamanco, B. Rice, B. Long, E. Murdock, S. Nambiar (Deloitte) to discuss information technology audit testing status.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with E. Murdock, B. Rice, B. Martin (Deloitte) regarding the status of audit milestones and activities for the Fiscal Year 2019 engagement.	\$230.00	0.5	\$115.00
Azebu, Matt	Meeting with S. Hunter, J. Garboden (PG&E), J. Ncho-Oguie, W. Meredith, E. Murdock (Deloitte) regarding status of audit and outstanding accounting issues.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with T. Gillam, W. Meredith, J. Ncho Oguie, E. Murdock, B. Rice (Deloitte) regarding overall audit plan status and quarter items.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with W. Meredith, E. Murdock, B. Rice (Deloitte) regarding October audit plan.	\$230.00	0.5	\$115.00
Bedi, Arpit	Continue to perform balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue to perform balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	2.0	\$400.00
Bedi, Arpit	Perform balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	3.0	\$600.00
Boyce, Kyle	Continue to document cash reconciliation control.	\$180.00	1.0	\$180.00
Boyce, Kyle	Discussion with R. Uy (Deloitte) regarding potential adjusting report (PAR) controls testing.	\$180.00	1.0	\$180.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/09/2019				
Boyce, Kyle	Work on potential adjusting report (PAR) controls testing workpaper.	\$180.00	3.0	\$540.00
Boyce, Kyle	Organize support documents related to potential adjusting report (PAR) tests of controls.	\$180.00	3.0	\$540.00
Brown, Aaron	Discussion with H. Adams, B. Rice, L. Schloetter, J. Ncho Oguie (Deloitte) regarding the testing approach of new procurement accounts that impact revenue.	\$290.00	0.5	\$145.00
Brown, Erin	Call with L .Schloetter (Deloitte) regarding planned audit work for the third quarter.	\$180.00	0.5	\$90.00
Brown, Erin	Perform income statement analysis between PG&E Corporation and PG&E Utility for Quarter 3.	\$180.00	3.0	\$540.00
Brown, Erin	Perform balance sheet analysis between PG&E Corporation and PG&E Utility for Quarter 3.	\$180.00	3.5	\$630.00
Brown, Erin	Discussion with L. Schloetter (Deloitte), C. Roche (PG&E) related to corporation consolidation questions.	\$180.00	0.5	\$90.00
Chopra, Harshita	Analyze the applicability of FASB Accounting Standards Updates to document the impact of company's compliance around effective accounting standards.	\$180.00	3.5	\$630.00
Chopra, Harshita	Assess the independence of the audit engagement team members engaged on the PG&E audit to comply with D&T policies.	\$180.00	2.5	\$450.00
Chopra, Harshita	Summarize issuances by Federal Energy Regulatory Commission to assess control.	\$180.00	1.5	\$270.00
Choudhury, Viki	Meeting with P. Giamanco, B. Long, K. Kavya, W. Kipkirui, S. Misra, M. Fazil (Deloitte) to discuss the weekly status of the information technology audit.	\$230.00	1.0	\$230.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/09/2019				
Fazil, Mohamed	Meeting with P. Giamanco, B. Long, K. Kavya, W. Kipkirui, S. Misra, V. Choudhury (Deloitte) to discuss the weekly status of the information technology audit.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Address review comments around privilege access testing on the production environment on SAP system, Enterprise Resource Planning Central Component module.	\$230.00	0.7	\$161.00
Fazil, Mohamed	Update status tracker on the testing status versus open items for general information technology controls.	\$230.00	0.8	\$184.00
Giamanco, Patrick	Call with W. Kipkirui, B. Rice, M. Azebu, B. Long, E. Murdock, S. Nambiar (Deloitte) to discuss information technology audit testing status.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting with B. Long, K. Kavya, W. Kipkirui, S. Misra, V. Choudhury, M. Fazil (Deloitte) to discuss the weekly status of the information technology audit.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Review segregation of duties testing documentation related to SAP system.	\$330.00	1.5	\$495.00
K, Kavya	Meeting with P. Giamanco, B. Long, W. Kipkirui, S. Misra, V. Choudhury, M. Fazil (Deloitte) to discuss the weekly status of the information technology audit.	\$200.00	1.0	\$200.00
K, Kavya	Perform analysis of user access review for validation of users.	\$200.00	1.0	\$200.00
Kipkirui, Winnie	Call with P. Giamanco, B. Rice, M. Azebu, B. Long, E. Murdock, S. Nambiar (Deloitte) to discuss information technology audit testing status.	\$230.00	0.5	\$115.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/09/2019				
Kipkirui, Winnie	Meeting (partial) with P. Giamanco, B. Long, K. Kavya, S. Misra, V. Choudhury, M. Fazil (Deloitte) to discuss the weekly status of the information technology audit.	\$230.00	0.5	\$115.00
Long, Brittany	Call with W. Kipkirui, P. Giamanco, B. Rice, M. Azebu, E. Murdock, S. Nambiar (Deloitte) to discuss information technology audit testing status.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting (partial) with P. Giamanco, K. Kavya, W. Kipkirui, S. Misra, V. Choudhury, M. Fazil (Deloitte) to discuss the weekly status of the information technology audit.	\$290.00	0.5	\$145.00
Long, Brittany	Review password setting configuration for the general ledger.	\$290.00	1.0	\$290.00
Long, Brittany	Review new user access control over SAP system, Business Planning & Consolidation module.	\$290.00	1.0	\$290.00
Mantri, Arvind	Perform report testing on report used in privileged access testing for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.0	\$230.00
Martin, Blake	Draft the postretirement benefits other than pension medical risk assessment.	\$230.00	3.5	\$805.00
Martin, Blake	Discussion with E. Murdock, M. Azebu, B. Rice (Deloitte) regarding the status of audit milestones and activities for the Fiscal Year 2019 engagement.	\$230.00	0.5	\$115.00
Martin, Blake	Document benefits processes within the benefits working paper.	\$230.00	3.5	\$805.00
Martin, Blake	Document benefits reconciliation control.	\$230.00	0.5	\$115.00
Martin, Blake	Test conclusions of design & implementation.	\$230.00	0.5	\$115.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/09/2019				
Meredith, Wendy	Meeting with S. Hunter, J. Garboden (PG&E), J. Ncho-Oguie, E. Murdock, M. Azebu (Deloitte) regarding status of audit and outstanding accounting issues.	\$380.00	0.5	\$190.00
Meredith, Wendy	Discussion with T. Gillam, M. Azebu, J. Ncho Oguie, E. Murdock, B. Rice (Deloitte) regarding overall audit plan status and quarter items.	\$380.00	1.0	\$380.00
Meredith, Wendy	Discussion with M. Azebu, E. Murdock, B. Rice (Deloitte) regarding October audit plan.	\$380.00	0.5	\$190.00
Misra, Saurabh	Meeting with P. Giamanco, B. Long, K. Kavya, W. Kipkirui, V. Choudhury, M. Fazil (Deloitte) to discuss the weekly status of the information technology audit.	\$290.00	1.0	\$290.00
Misra, Saurabh	Review privileged access around administrative access for SAP system, Enterprise Resource Planning Central Component module.	\$290.00	0.7	\$203.00
Misra, Saurabh	Review privileged access around remote access for SAP system, Enterprise Resource Planning Central Component module.	\$290.00	0.8	\$232.00
Misra, Saurabh	Review change management control around monitoring system setting changes for SAP system, Enterprise Resource Planning Central Component module.	\$290.00	0.5	\$145.00
Murdock, Elizabeth	Discussion with M. Azebu, B. Rice, B. Martin (Deloitte) regarding the status of audit milestones and activities for the Fiscal Year 2019 engagement.	\$330.00	0.5	\$165.00
Murdock, Elizabeth	Discussion (partial) with T. Gillam, W. Meredith, M. Azebu, J. Ncho Oguie, B. Rice (Deloitte) regarding overall audit plan status and quarter items.	\$330.00	0.7	\$231.00
Murdock, Elizabeth	Discussion with W. Meredith, M. Azebu, B. Rice (Deloitte) regarding October audit plan.	\$330.00	0.5	\$165.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/09/2019				
Murdock, Elizabeth	Call with W. Kipkirui, P. Giamanco, B. Rice, M. Azebu, B. Long, S. Nambiar (Deloitte) to discuss information technology audit testing status.	\$330.00	0.5	\$165.00
Murdock, Elizabeth	Meeting with S. Hunter, J. Garboden (PG&E), J. Ncho-Oguie, W. Meredith, M. Azebu (Deloitte) regarding status of audit and outstanding accounting issues.	\$330.00	0.5	\$165.00
Murdock, Elizabeth	Review testing approach around audit procedures to apply on audit risks identified around the bankruptcy proceedings.	\$330.00	3.0	\$990.00
Nambiar, Sachin	Call with W. Kipkirui, P. Giamanco, B. Rice, M. Azebu, B. Long, E. Murdock (Deloitte) to discuss information technology audit testing status.	\$200.00	0.5	\$100.00
Ncho-Oguie, Jean-Denis	Discussion with H. Adams, A. Brown, B. Rice, L. Schloetter (Deloitte) regarding the testing approach of new procurement accounts that impact revenue.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Meeting with S. Hunter, J. Garboden (PG&E), W. Meredith, E. Murdock, M. Azebu (Deloitte) regarding status of audit and outstanding accounting issues.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Discussion with T. Gillam, W. Meredith, M. Azebu, E. Murdock, B. Rice (Deloitte) regarding overall audit plan status and quarter items.	\$380.00	1.0	\$380.00
Rice, Blake	Discussion with E. Murdock, M. Azebu, B. Martin (Deloitte) regarding the status of audit milestones and activities for the Fiscal Year 2019 engagement.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with H. Adams, A. Brown, L. Schloetter, J. Ncho Oguie (Deloitte) regarding the testing approach of new procurement accounts that impact revenue.	\$230.00	0.5	\$115.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/09/2019				
Rice, Blake	Call with W. Kipkirui, P. Giamanco, M. Azebu, B. Long, E. Murdock, S. Nambiar (Deloitte) to discuss information technology audit testing status.	\$230.00	0.5	\$115.00
Rice, Blake	Prepare draft presentation for the quarterly communication with audit committee.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with T. Gillam, W. Meredith, M. Azebu, J. Ncho Oguie, E. Murdock (Deloitte) regarding overall audit plan status and quarter items.	\$230.00	1.0	\$230.00
Rice, Blake	Review the income statement analytics.	\$230.00	2.0	\$460.00
Rice, Blake	Discussion with W. Meredith, M. Azebu, E. Murdock (Deloitte) regarding October audit plan.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Update structure of gas and electric revenue work papers.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Call with E. Brown (Deloitte) regarding planned audit work for the third quarter.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Prepare for meeting related to new accounts that impact revenue.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte), C. Roche (PG&E) related to corporation consolidation questions.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with H. Adams, A. Brown, B. Rice, J. Ncho Oguie (Deloitte) regarding the testing approach of new procurement accounts that impact revenue.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Conduct research related to gas revenue workpaper.	\$200.00	3.5	\$700.00
Uy, Rycel	Continue to document the rationale of fluctuation in income statement analytics for Quarter 3 2019.	\$200.00	7.0	\$1,400.00
Uy, Rycel	Discussion with K. Boyce (Deloitte) regarding potential adjusting report (PAR) controls testing.	\$200.00	1.0	\$200.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/09/2019				
	Varshney, Swati Continue to review benchmarking of disclosures with most comparable company in the power and utility group.	\$230.00	1.0	\$230.00
	Varshney, Swati Review scoping out of journal entries for testing purpose for the period of January to June 2019.	\$230.00	3.0	\$690.00
	Varshney, Swati Further continue reviewing scoping out of journal entries for testing purpose for the period of January to June 2019.	\$230.00	1.0	\$230.00
	Varshney, Swati Continue reviewing scoping out of journal entries for testing purpose for the period of January to June 2019.	\$230.00	3.0	\$690.00
10/10/2019				
	Adams, Haley Call with A. Brown (Deloitte) regarding procurement interim testing review notes.	\$230.00	0.5	\$115.00
	Azebu, Matt Discussion with B. Martin, E. Brown (Deloitte) regarding approach to the guided risk assessment documentation.	\$230.00	0.5	\$115.00
	Bedi, Arpit Perform balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	3.0	\$600.00
	Bedi, Arpit Continue performing balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	3.0	\$600.00
	Bedi, Arpit Continue performing balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	2.0	\$400.00
	Boyce, Kyle Address notes on the financial closing and reporting process risks of material misstatement workpaper.	\$180.00	3.0	\$540.00
	Boyce, Kyle Discussion with L. Schloetter (Deloitte) regarding Financial Close and Reporting Process risks of material misstatement workpaper.	\$180.00	1.0	\$180.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/10/2019				
Boyce, Kyle	Discussion with B. Rice (Deloitte) regarding Financial Close and Reporting Process risks of material misstatement workpaper.	\$180.00	0.5	\$90.00
Boyce, Kyle	Discussion with R. Uy (Deloitte) regarding potential adjusting report (PAR) controls testing.	\$180.00	0.5	\$90.00
Boyce, Kyle	Work on potential adjusting report (PAR) controls testing workpaper.	\$180.00	1.0	\$180.00
Boyce, Kyle	Address notes on the draft independence letter to the audit committee.	\$180.00	0.5	\$90.00
Boyce, Kyle	Discussion with B. Martin, R. Uy (Deloitte) regarding potential adjusting report (PAR) controls testing.	\$180.00	0.5	\$90.00
Boyce, Kyle	Address notes on the draft commitment to quality letter to the audit committee.	\$180.00	0.5	\$90.00
Brown, Aaron	Call with H. Adams (Deloitte) regarding procurement interim testing review notes.	\$290.00	0.5	\$145.00
Brown, Erin	Discussion with L. Schloetter, B. Rice (Deloitte) addressing notes on the quarterly environmental remediation liabilities workpaper.	\$180.00	0.5	\$90.00
Brown, Erin	Update balance sheet variance analysis explanations for environmental obligations as of 9/30/19.	\$180.00	3.0	\$540.00
Brown, Erin	Continue to perform income statement analysis between PG&E Corporation and PG&E Utility for Quarter 3.	\$180.00	3.0	\$540.00
Brown, Erin	Discussion with M. Azebu, B. Martin (Deloitte) regarding approach to the guided risk assessment documentation.	\$180.00	0.5	\$90.00
Brown, Erin	Assess PG&E's personnel change requests/organizational change requests control over Source to Pay.	\$180.00	0.5	\$90.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/10/2019				
Chopra, Harshita	Summarize issuances by Federal Energy Regulatory Commission to assess control.	\$180.00	0.5	\$90.00
Chopra, Harshita	Analyze the company's compliance around financial reporting based on recent financial reporting alerts published by Deloitte.	\$180.00	3.0	\$540.00
Chopra, Harshita	Draft responses for questionnaire included in a form which outlines the filing and audit requirements when performing the interim review for a client per D&T.	\$180.00	2.7	\$486.00
Choudhury, Viki	Perform user validation analysis for evaluate internal control consideration.	\$230.00	5.0	\$1,150.00
Giamanco, Patrick	Review access security testing for utility plant asset system.	\$330.00	3.0	\$990.00
Kamra, Akanksha	Review the disclosure of the Company's to compare to those of peer companies.	\$290.00	1.0	\$290.00
Kamra, Akanksha	Review the memo including the independence of the audit engagement team members engaged on the PG&E audit.	\$290.00	0.5	\$145.00
Kipkirui, Winnie	Document internal control consideration around general information technology control in SAP system.	\$230.00	3.0	\$690.00
Long, Brittany	Review the common control over change management across various system applications.	\$290.00	1.0	\$290.00
Long, Brittany	Review documentation around control consideration related to SAP system.	\$290.00	1.0	\$290.00
Martin, Blake	Draft the postretirement benefits other than pension medical risk assessment.	\$230.00	4.5	\$1,035.00
Martin, Blake	Discussion with R. Uy, K. Boyce (Deloitte) regarding potential adjusting report controls testing.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/10/2019				
Martin, Blake	Discussion with M. Azebu, E. Brown (Deloitte) regarding approach to the guided risk assessment documentation.	\$230.00	0.5	\$115.00
Martin, Blake	Draft the postretirement benefits other than pension life insurance risk assessment.	\$230.00	1.0	\$230.00
Misra, Saurabh	Review password configuration testing for SAP system, Business Planning & Consolidation module.	\$290.00	2.0	\$580.00
Misra, Saurabh	Review change management control around restricted access to implement changes for SAP system, Business Planning & Consolidation module.	\$290.00	2.0	\$580.00
Rice, Blake	Continue to prepare draft audit committee communication presentation.	\$230.00	2.0	\$460.00
Rice, Blake	Discussion with K. Boyce (Deloitte) regarding Financial Close and Reporting Process (FCRP) risks of material misstatement workpaper.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with L. Schloetter, E. Brown (Deloitte) addressing notes on the quarterly environmental remediation liabilities workpaper.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Document impacts of tax normalization effect on gas revenue balancing accounts.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Perform review of gas revenue workpaper.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Perform review on electric revenue workpaper after making changes.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with E. Brown, B. Rice (Deloitte) addressing notes on the quarterly environmental remediation liabilities workpaper.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Perform research over tax normalization decisions that impact gas revenue.	\$200.00	2.5	\$500.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/10/2019				
	Schloetter, Lexie Discussion with K. Boyce (Deloitte) regarding Financial Close and Reporting Process (FCRP) risks of material misstatement workpaper.	\$200.00	1.0	\$200.00
	Uy, Rycel Discussion with K. Boyce (Deloitte) regarding potential adjusting report (PAR) controls testing.	\$200.00	0.5	\$100.00
	Uy, Rycel Discussion with B. Martin, K. Boyce (Deloitte) regarding potential adjusting report (PAR) controls testing.	\$200.00	0.5	\$100.00
	Uy, Rycel Analyze income statement variances for Quarter 3 2019 compared to prior periods.	\$200.00	7.0	\$1,400.00
	Varshney, Swati Continue updating summary memo which includes changes during the quarter and the risk attached to those.	\$230.00	1.0	\$230.00
	Varshney, Swati Review independence considerations of various individuals on the team.	\$230.00	2.0	\$460.00
	Varshney, Swati Update summary memo which include changes happened during the quarter and the risk attached to those.	\$230.00	3.0	\$690.00
	Varshney, Swati Review risk assessment around the engagement through historic quarter over quarter key accounting events.	\$230.00	2.0	\$460.00
10/11/2019				
	Bedi, Arpit Continue to perform balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	3.0	\$600.00
	Bedi, Arpit Continue to perform balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	2.0	\$400.00
	Bedi, Arpit Perform balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	3.0	\$600.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/11/2019				
Boyce, Kyle	Review prior year workpapers related to procurement to gain a better understanding of the process to begin planning for this year.	\$180.00	3.0	\$540.00
Boyce, Kyle	Address notes on the financial closing and reporting process risks of material misstatement workpaper.	\$180.00	5.0	\$900.00
Brown, Erin	Document guided risk assessment over trade payables.	\$180.00	1.5	\$270.00
Brown, Erin	Discussion with L. Schloetter (Deloitte) regarding approach to the guided risk assessment documentation.	\$180.00	1.5	\$270.00
Brown, Erin	Discussion with L. Schloetter, J. Ncho-Oguie (Deloitte), B. Brunswick (PG&E) regarding primary drivers behind environmental obligations for 3rd quarter testing.	\$180.00	0.5	\$90.00
Brown, Erin	Perform statement of comprehensive income variance analysis for PG&E Corporation and Utility for Quarter 3.	\$180.00	1.0	\$180.00
Brown, Erin	Continue to perform balance sheet analysis between PG&E Corporation and PG&E Utility for Quarter 3.	\$180.00	3.0	\$540.00
Chopra, Harshita	Research the variances which were above threshold related to interim review financial statements.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue to analyze the applicability of FASB Accounting Standards Updates to document the impact of company's compliance around effective accounting standards.	\$180.00	1.0	\$180.00
Chopra, Harshita	Assess the independence of the audit engagement team members engaged on the PG&E audit to comply with D&T policies.	\$180.00	0.5	\$90.00
Chopra, Harshita	Summarize the 8-Ks filed by PG&E with SEC to analyze the financial impact of events that occurred in PG&E on D&T's audit approach and planned procedures.	\$180.00	0.5	\$90.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/11/2019				
Chopra, Harshita	Draft responses for questionnaire included in a form which outlines the filing and audit requirements when performing the interim review for a client.	\$180.00	3.0	\$540.00
Choudhury, Viki	Meeting between P. Giamanco, B. Long, W. Kipkirui, V. Choudhury, and S. Misra (all Deloitte) to discuss mitigating procedures around documenting the internal control consideration around SAP system.	\$230.00	1.5	\$345.00
Choudhury, Viki	Perform user validation analysis for evaluate internal control consideration.	\$230.00	2.5	\$575.00
Giamanco, Patrick	Meeting with B. Long, W. Kipkirui (Deloitte), C. Lee, T. Yuen, S. Currie (PG&E) to discuss the current status of the information technology audit.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting (partial) between P. Giamanco, B. Long, W. Kipkirui, V. Choudhury, and S. Misra (all Deloitte) to discuss mitigating procedures around documenting the internal control consideration around SAP system.	\$330.00	0.5	\$165.00
K, Kavya	Perform analysis of user access review for validation of users.	\$200.00	2.0	\$400.00
Kipkirui, Winnie	Meeting between P. Giamanco, B. Long, W. Kipkirui, V. Choudhury, and S. Misra (all Deloitte) to discuss mitigating procedures around documenting the internal control consideration around SAP system.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Document internal control consideration around SAP system.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long (Deloitte), C. Lee, T. Yuen, S. Currie (PG&E) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Long, Brittany	Review privileged access control for SAP system.	\$290.00	0.5	\$145.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/11/2019				
Long, Brittany	Meeting between P. Giamanco, B. Long, W. Kipkirui, V. Choudhury, and S. Misra (all Deloitte) to discuss mitigating procedures around documenting the internal control consideration around SAP system.	\$290.00	1.5	\$435.00
Long, Brittany	Meeting with P. Giamanco, W. Kipkirui (Deloitte), C. Lee, T. Yuen, S. Currie (PG&E) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Misra, Saurabh	Meeting between P. Giamanco, B. Long, W. Kipkirui, V. Choudhury, and S. Misra (all Deloitte) to discuss mitigating procedures around documenting the internal control consideration around SAP system.	\$290.00	1.5	\$435.00
Misra, Saurabh	Review privilege access control for SAP system, Business Planning & Consolidation module.	\$290.00	1.5	\$435.00
Misra, Saurabh	Review management monitoring control over process chain for SAP system, Business Planning & Consolidation module.	\$290.00	1.0	\$290.00
Ncho-Oguie, Jean-Denis	Discussion with E. Brown, L. Schloetter (Deloitte), B. Brunswick (PG&E) regarding primary drivers behind environmental obligations for 3rd quarter testing.	\$380.00	0.5	\$190.00
Schloetter, Lexie	Discussion with E. Brown, J. Ncho-Oguie (Deloitte), B. Brunswick (PG&E) regarding primary drivers behind environmental obligations for 3rd quarter testing.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte) regarding approach to the guided risk assessment documentation.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Prepare for call related to quarter three environmental remediation liabilities.	\$200.00	0.5	\$100.00
Uy, Rycel	Continue to analyze income statement variances for Quarter 3 2019 compared to prior periods.	\$200.00	1.0	\$200.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/11/2019				
Uy, Rycel	Analyze income statement variances for Quarter 3 2019 compared to prior periods.	\$200.00	3.0	\$600.00
Varshney, Swati	Continue review independence considerations - PG&E Corporation and Pacific Gas & Electric Company and affiliates which includes description of services provided, permissibility considerations, and lead client service partner preapproval of services.	\$230.00	3.0	\$690.00
Varshney, Swati	Review independence considerations - PG&E Corporation and Pacific Gas & Electric Company and affiliates which includes description of services provided, permissibility considerations, and lead client service partner preapproval of services.	\$230.00	3.0	\$690.00
Varshney, Swati	Prepare summary memo which include changes happened during the quarter and the risk attached to those.	\$230.00	2.0	\$460.00
10/12/2019				
Gillam, Tim	Review planning document on risk assessment of significant accounting estimate around pension.	\$380.00	3.0	\$1,140.00
10/14/2019				
Azebu, Matt	Review the draft management representation letter for Q3'19.	\$230.00	1.5	\$345.00
Azebu, Matt	Discussion with L. Schloetter, B. Martin, J. Hamner, S. Jasinski, E. Brown, B. Rice, K. Boyce, A. Bedi, A. Kamra, H. Chopra (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Bedi, Arpit	Perform balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	3.0	\$600.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/14/2019				
Bedi, Arpit	Discussion with L. Schloetter, B. Martin, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce, A. Kamra, H. Chopra (Deloitte) regarding status of workpaper priorities.	\$200.00	1.0	\$200.00
Bedi, Arpit	Continue to perform balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	2.0	\$400.00
Bedi, Arpit	Continue to perform balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	3.0	\$600.00
Boyce, Kyle	Discussion with J. Hamner (Deloitte) regarding the planned testing procedures for the financial closing and reporting process controls.	\$180.00	1.2	\$216.00
Boyce, Kyle	Review the procurement related controls testing performed in prior year to gain an understanding of the testing approach.	\$180.00	2.5	\$450.00
Boyce, Kyle	Discussion with L. Schloetter, B. Martin, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, A. Bedi, A. Kamra, H. Chopra (Deloitte) regarding status of workpaper priorities.	\$180.00	1.0	\$180.00
Boyce, Kyle	Close notes on financial closing and reporting process risk of material misstatement workpaper.	\$180.00	3.3	\$594.00
Brown, Erin	Continue to document guided risk assessment over trade payables.	\$180.00	3.0	\$540.00
Brown, Erin	Discussion with L. Schloetter, B. Martin, J. Hamner, S. Jasinski, M. Azebu, B. Rice, K. Boyce, A. Bedi, A. Kamra, H. Chopra (Deloitte) regarding status of workpaper priorities.	\$180.00	1.0	\$180.00
Brown, Erin	Continue to document guided risk assessment over trade payables.	\$180.00	3.0	\$540.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/14/2019				
Chopra, Harshita	Continue to prepare the summy of issuances by Federal Energy Regulatory Commission to assess control.	\$180.00	2.0	\$360.00
Chopra, Harshita	Prepare the summy of issuances by Federal Energy Regulatory Commission to assess control.	\$180.00	3.0	\$540.00
Chopra, Harshita	Discussion with L. Schloetter, B. Martin, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce, A. Bedi, A. Kamra (Deloitte) regarding status of workpaper priorities.	\$180.00	1.0	\$180.00
Chopra, Harshita	Summarize the 8-Ks filed by PG&E with SEC to analyze the financial impact of events that occurred in PG&E on D&T's audit approach and planned procedures.	\$180.00	3.0	\$540.00
Choudhury, Viki	Update internal control consideration around general information technology controls.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Prepare the workpaper tracking on status progress.	\$230.00	0.5	\$115.00
Giamanco, Patrick	Review access security testing results for billing system.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Meeting with B. Long, W. Kipkirui (Deloitte) to discuss SAP findings arising from current IT Audit.	\$330.00	1.0	\$330.00
Hamner, Jack	Discussion with K. Boyce (Deloitte) regarding the planned testing procedures for the financial closing and reporting process controls.	\$230.00	1.2	\$276.00
Hamner, Jack	Pull prior-year support from Deloitte Connect in preparation for the current year financial close and reporting process walkthroughs.	\$230.00	0.3	\$69.00
Hamner, Jack	Set up financial close and reporting process control walkthroughs.	\$230.00	0.5	\$115.00
Hamner, Jack	Prepare for financial close and reporting process control walkthroughs with client.	\$230.00	3.2	\$736.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/14/2019				
Hamner, Jack	Address notes in the price risk management risk assessment memorandum.	\$230.00	1.8	\$414.00
Hamner, Jack	Discussion with L. Schloetter, B. Martin, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce, A. Bedi, A. Kamra, H. Chopra (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Hamner, Jack	Prepare the year end 2019 procurement control workpapers (electric and gas invoice authorization controls).	\$230.00	1.0	\$230.00
Jasinski, Samantha	Review electronic data reconciliation of electric and gas billings for January through June 2019.	\$290.00	2.5	\$725.00
Jasinski, Samantha	Review electronic data analyst scoping memorandum.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Assess team allocation of work for Q3 quarterly review.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Review statement of comprehensive income analytics for Q3 2019 quarterly review.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Discussion with L. Schloetter, B. Martin, J. Hamner, E. Brown, M. Azebu, B. Rice, K. Boyce, A. Bedi, A. Kamra, H. Chopra (Deloitte) regarding status of workpaper priorities.	\$290.00	1.0	\$290.00
Kamra, Akanksha	Review responses for questionnaire included in a form which outlines the filing and audit requirements when performing the interim review for a client per D&T.	\$290.00	2.0	\$580.00
Kamra, Akanksha	Discussion with L. Schloetter, B. Martin, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce, A. Bedi, H. Chopra (Deloitte) regarding status of workpaper priorities.	\$290.00	1.0	\$290.00
Kamra, Akanksha	Assess the independence of the audit engagement team members engaged on the PG&E audit.	\$290.00	1.0	\$290.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/14/2019				
Kamra, Akanksha	Review the analysis of the risk results for the entity to assess analyst reports to note if additional risks are to be considered for the audit engagement.	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long (Deloitte) to discuss SAP findings arising from current IT Audit.	\$230.00	1.0	\$230.00
Long, Brittany	Meeting with P. Giamanco, W. Kipkirui (Deloitte) to discuss SAP findings arising from current information technology Audit.	\$290.00	1.0	\$290.00
Long, Brittany	Review access control testing around SAP system, Governance Risk Compliance module simulation.	\$290.00	0.3	\$87.00
Long, Brittany	Review technical layer configuration testing for SAP system, Enterprise Risk Planning Central Component module.	\$290.00	0.2	\$58.00
Long, Brittany	Review Privileged Access workpaper for the network layer of the information technology infrastructure.	\$290.00	0.3	\$87.00
Long, Brittany	Review password configuration testing for SAP system, Governance Risk Compliance module.	\$290.00	0.2	\$58.00
Long, Brittany	Review backup control testing for Oracle system.	\$290.00	0.2	\$58.00
Long, Brittany	Review control testing over change management for SAP system, Business Warehouse component .	\$290.00	0.3	\$87.00
Martin, Blake	Discussion with L. Schloetter, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce, A. Bedi, A. Kamra, H. Chopra (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Martin, Blake	Draft the post-retirement benefits other than pension related to life insurance risk assessment memorandum.	\$230.00	3.5	\$805.00
Meredith, Wendy	Continue to review draft Form 10-Q for the third quarter	\$380.00	0.5	\$190.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/14/2019				
Meredith, Wendy	Review draft Form 10-Q of the third quarter.	\$380.00	2.0	\$760.00
Misra, Saurabh	Review interim period testing for general information control testing for SAP system.	\$290.00	3.0	\$870.00
Murdock, Elizabeth	Clearing review comments in risk assessment workpaper based on updated documentation.	\$330.00	2.0	\$660.00
Rice, Blake	Discussion with L. Schloetter, B. Martin, J. Hamner, S. Jasinski, E. Brown, M. Azebu, K. Boyce, A. Bedi, A. Kamra, H. Chopra (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Rice, Blake	Compile review comments from T. Gillam, J. Ncho-Oguie, S. Jasinski (all Deloitte) on quarter 3 Form 10-Q draft financial statement.	\$230.00	1.5	\$345.00
Schloetter, Lexie	Perform research over process related to regulatory assets and liabilities.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with B. Martin, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce, A. Bedi, A. Kamra, H. Chopra (Deloitte) regarding status of workpaper priorities.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Review workpaper related to electric and gas revenue for substantive analytic.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Discussion with J. Pitman (PG&E) related to billings control testing over changes in rates related to gas billings.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Complete risk assessment related to risks associated with regulatory assets and liabilities.	\$200.00	4.0	\$800.00
Varshney, Swati	Review interim review map which includes checklist of audit procedures to be performed in quarterly audit.	\$230.00	3.0	\$690.00
Varshney, Swati	Prepare summary memo which includes issues encountered by the company mainly wildfires.	\$230.00	3.0	\$690.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/14/2019				
	Varshney, Swati Continue to prepare summary memo which includes issues encountered by the company mainly wildfires.	\$230.00	2.0	\$460.00
10/15/2019				
	Azebu, Matt Review testing of operating effectiveness of journal entry review control designed to mitigate risk of management override.	\$230.00	1.5	\$345.00
	Azebu, Matt Discussion with B. Rice, B. Martin, R. Uy (Deloitte) regarding information used in potential adjustment report control testing.	\$230.00	1.5	\$345.00
	Azebu, Matt Review pre-officer draft of the Q3'19 financial statements prepared on Form 10-Q.	\$230.00	1.0	\$230.00
	Bedi, Arpit Continue performing summary of alerts for Quarter 3, 2019 to assess and summarize the new or amended alerts and their impact on financial statement for the period.	\$200.00	3.0	\$600.00
	Bedi, Arpit Continue performing summary of alerts for Quarter 3, 2019 to assess and summarize the new or amended alerts and their impact on financial statement for the period.	\$200.00	3.0	\$600.00
	Bedi, Arpit Perform summary of alerts for Quarter 3, 2019 to assess and summarize the new or amended alerts and their impact on financial statement for the period.	\$200.00	3.0	\$600.00
	Boyce, Kyle Continue to review the procurement related controls testing performed in prior year to gain an understanding of the testing approach.	\$180.00	2.5	\$450.00
	Boyce, Kyle Create a matrix for outstanding audit requests to complete testing of control over procurement.	\$180.00	1.5	\$270.00
	Boyce, Kyle Meeting with J. Hamner (Deloitte) to discuss the substantive testing approach for procurement.	\$180.00	1.0	\$180.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/15/2019				
Boyce, Kyle	Meeting with J. Hamner (Deloitte) to discuss control testing procedures for procurement control.	\$180.00	1.0	\$180.00
Boyce, Kyle	Discussion with J. Hamner, R. Uy (Deloitte) with regards to testing of management override of controls.	\$180.00	0.5	\$90.00
Boyce, Kyle	Prepare for meeting with K. Mallonee (PG&E) regarding financial closing and reporting process related controls.	\$180.00	0.5	\$90.00
Brown, Erin	Prepare the planned substantive procedures on guided risk assessment over trade payables.	\$180.00	3.5	\$630.00
Brown, Erin	Continued to prepare the planned substantive procedures on guided risk assessment over trade payables.	\$180.00	3.5	\$630.00
Chopra, Harshita	Prepare the summy of issuances by Federal Energy Regulatory Commission to assess control.	\$180.00	0.5	\$90.00
Chopra, Harshita	Continue the assessment of the independence of the audit engagement team members engaged on the PG&E audit to comply with D&T policies.	\$180.00	3.0	\$540.00
Chopra, Harshita	Assess the independence of the audit engagement team members engaged on the PG&E audit to comply with D&T policies.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue to analyze the applicability of FASB Accounting Standards Updates to document the impact of company's compliance around regarding accounting standards.	\$180.00	1.0	\$180.00
Choudhury, Viki	Close notes in change manage control associated with changes being made by appropriate change implementer in SAP system.	\$230.00	0.8	\$184.00
Choudhury, Viki	Close notes in change manage control associated with changes being tested and approved in SAP system.	\$230.00	1.2	\$276.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees	
<i>2019 Audit Services</i>					
10/15/2019					
	Choudhury, Viki	Close notes in access security control over managing privileges access in SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.5	\$345.00
	Choudhury, Viki	Close notes in access security control over managing user access in SAP system, Enterprise Resource Planning Central Component module.	\$230.00	0.5	\$115.00
	Choudhury, Viki	Meeting with B. Long, W. Kipkirui, M. Fazil, S. Misra (Deloitte) to discuss SAP findings arising from information technology audit.	\$230.00	1.0	\$230.00
	Fazil, Mohamed	Update tracker on internal control exceptions on SAP system.	\$230.00	1.0	\$230.00
	Fazil, Mohamed	Meeting with B. Long, W. Kipkirui, S. Misra, V. Choudhury (Deloitte) to discuss SAP findings arising from information technology audit.	\$230.00	1.0	\$230.00
	Giamanco, Patrick	Review access security testing on financial assets system.	\$330.00	1.0	\$330.00
	Hamner, Jack	Prepare the year end 2019 procurement control workpaper (electric and gas invoice authorization controls).	\$230.00	2.0	\$460.00
	Hamner, Jack	Prepare the year end 2019 procurement control workpaper.	\$230.00	2.0	\$460.00
	Hamner, Jack	Discussion with R. Uy (Deloitte) regarding balancing account controls.	\$230.00	1.5	\$345.00
	Hamner, Jack	Discussion with L. Schloetter (Deloitte) regarding the company's regulatory accounting document control.	\$230.00	1.0	\$230.00
	Hamner, Jack	Discussion with R. Uy, K. Boyce (Deloitte) with regards to testing of management override of controls.	\$230.00	0.5	\$115.00
	Hamner, Jack	Meeting with K. Boyce (Deloitte) to discuss the substantive testing approach for procurement.	\$230.00	1.0	\$230.00
	Hamner, Jack	Meeting with K. Boyce (Deloitte) to discuss control testing procedures for procurement control.	\$230.00	1.0	\$230.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/15/2019				
Jasinski, Samantha	Review quarterly PG&E Corporation Analytic workpaper for Q3 quarterly review.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Review initial draft of PG&E 10-Q document.	\$290.00	4.0	\$1,160.00
Jasinski, Samantha	Meeting with A. Chung, K. Mallonee (PG&E) to review comments on initial 10-Q draft.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Discussion with D. Demartini (PG&E) regarding the consideration for control deficiency identified.	\$290.00	0.5	\$145.00
Kamra, Akanksha	Review responses for checklist that outlines the requirements when performing the interim review for a client.	\$290.00	1.0	\$290.00
Kamra, Akanksha	Prepare status update for the testing areas for quarter 3 review.	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Meeting with B. Long, M. Fazil, S. Misra, V. Choudhury (Deloitte) to discuss SAP findings arising from information technology audit.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss control consideration around testing exceptions in SAP system.	\$230.00	0.5	\$115.00
Long, Brittany	Meeting with W. Kipkirui, M. Fazil, S. Misra, V. Choudhury (Deloitte) to discuss SAP findings arising from information technology audit.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss control consideration around testing exceptions in SAP system.	\$290.00	0.5	\$145.00
Long, Brittany	Review control documentation on the approval process for changes to be implemented in SAP system.	\$290.00	1.0	\$290.00
Martin, Blake	Draft the post-retirement benefits other than pension related to life insurance risk assessment memorandum.	\$230.00	5.0	\$1,150.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/15/2019				
Martin, Blake	Discussion with M. Azebu, B. Rice, R. Uy (Deloitte) regarding information used in potential adjustment report control testing.	\$230.00	1.5	\$345.00
Meredith, Wendy	Continue to review draft Form 10-Q disclosure for the third quarter	\$380.00	0.5	\$190.00
Meredith, Wendy	Meet with B. Rice (Deloitte) to discuss asset retirement obligation accounting and audit considerations.	\$380.00	0.5	\$190.00
Misra, Saurabh	Meeting with B. Long, W. Kipkirui, M. Fazil, V. Choudhury (Deloitte) to discuss SAP findings arising from information technology audit.	\$290.00	1.0	\$290.00
Misra, Saurabh	Review interim period testing on general information technology control around user access for SAP system.	\$290.00	2.0	\$580.00
Murdock, Elizabeth	Review management agenda for third quarter to update presentation to be addressed to the audit committee.	\$330.00	1.0	\$330.00
Rice, Blake	Meet with W. Meredith (Deloitte) to discuss asset retirement obligation accounting and audit considerations.	\$230.00	0.5	\$115.00
Rice, Blake	Address balance sheet analytics questions from A. Bedi (Deloitte).	\$230.00	2.0	\$460.00
Rice, Blake	Address income statement analytics questions from S. Varshney (Deloitte).	\$230.00	3.0	\$690.00
Rice, Blake	Discussion with M. Azebu, B. Martin, R. Uy (Deloitte) regarding information used in potential adjustment report control testing.	\$230.00	1.5	\$345.00
Schloetter, Lexie	Update workpaper for risks of material misstatement related to the regulatory assets and liabilities.	\$200.00	3.5	\$700.00
Schloetter, Lexie	Discussion with J. Hamner (Deloitte) regarding the company's regulatory accounting document control.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Review account balance reconciliations to perform the quarterly procedures.	\$200.00	0.5	\$100.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/15/2019				
Uy, Rycel	Analyze income statement variances for Quarter 3 2019 compared to prior periods.	\$200.00	1.0	\$200.00
Uy, Rycel	Continue to analyze income statement variances for Quarter 3 2019 compared to prior periods.	\$200.00	1.0	\$200.00
Uy, Rycel	Analyze information used in potential adjustment report control testing.	\$200.00	0.5	\$100.00
Uy, Rycel	Discussion with M. Azebu, B. Rice, B. Martin (Deloitte) regarding information used in potential adjustment report control testing.	\$200.00	1.5	\$300.00
Uy, Rycel	Discussion with J. Hamner, K. Boyce (Deloitte) with regards to testing of management override of controls.	\$200.00	0.5	\$100.00
Uy, Rycel	Prepare documentation for balancing account controls.	\$200.00	2.0	\$400.00
Uy, Rycel	Discussion with J. Hamner (Deloitte) regarding balancing account controls.	\$200.00	1.5	\$300.00
Varshney, Swati	Review independence considerations for PG&E and affiliates for permissibility considerations of services provided.	\$230.00	3.0	\$690.00
Varshney, Swati	Continue to review independence considerations of PG&E Corporation and affiliates for the preapproval of services.	\$230.00	2.0	\$460.00
Varshney, Swati	Review independence memo which checks for independence related issues of the company.	\$230.00	3.0	\$690.00
10/16/2019				
Alfahhad, Abdulrahman	Call between B. Long and A. Alfahhad (Deloitte) on the system testing progress.	\$200.00	0.5	\$100.00
Azebu, Matt	Review summary of regulatory orders and conclusion on whether there are accounting impacts to be considered in audit plan.	\$230.00	0.5	\$115.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/16/2019				
Azebu, Matt	Review the assembly of audit documentation for the Q3'19 review procedures performed to prepare for archival.	\$230.00	2.0	\$460.00
Bedi, Arpit	Perform summary of alerts for Quarter 3, 2019 to assess and summarize the new or amended alerts and their impact on financial statement for the period.	\$200.00	3.0	\$600.00
Bedi, Arpit	Perform balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue to perform summary of alerts for Quarter 3, 2019 to assess and summarize the new or amended alerts and their impact on financial statement for the period.	\$200.00	3.0	\$600.00
Boyce, Kyle	Prepare for upcoming meetings related to financial closing and reporting process controls.	\$180.00	2.0	\$360.00
Boyce, Kyle	Address notes on workpaper related to significant risks or management override of controls.	\$180.00	1.0	\$180.00
Boyce, Kyle	Set up meetings with PG&E employees related to financial closing and reporting process controls.	\$180.00	1.0	\$180.00
Boyce, Kyle	Prepare selections for tests of controls related to electricity procurement invoice authorization.	\$180.00	3.0	\$540.00
Boyce, Kyle	Discussion with J. Hamner, R. Uy (Deloitte) with regards to testing of management override of controls.	\$180.00	0.5	\$90.00
Brown, Erin	Document the presumed risk of management override of controls through journal entry testing.	\$180.00	1.0	\$180.00
Brown, Erin	Continue to document the presumed risk of management override of controls through journal entry testing.	\$180.00	2.5	\$450.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/16/2019				
Brown, Erin	Assess PG&E's balance sheet variance analysis control over Source to Pay.	\$180.00	1.5	\$270.00
Brown, Erin	Continue to assess PG&E's balance sheet variance analysis control over Source to Pay.	\$180.00	2.5	\$450.00
Chopra, Harshita	Research the variances which were above threshold related to interim review financial statements.	\$180.00	2.0	\$360.00
Choudhury, Viki	Address comments for user access review control in Oracle Identity Management tool.	\$230.00	2.0	\$460.00
Choudhury, Viki	Meeting with M. Fazil, B. Long, S. Misra, W. Kipkirui (Deloitte) to discuss internal control testing status.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Meeting with V. Choudhury, B. Long, S. Misra, W. Kipkirui (Deloitte) to discuss deficiency and workpaper status.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Update tracker on internal control exceptions on SAP system.	\$230.00	1.0	\$230.00
Giamanco, Patrick	Call with B. Long (Deloitte) to discuss the mitigating procedures in response to exceptions identified in information technology system testing.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Call with S. Misra (Deloitte) to discuss PG&E information technology audit testing results.	\$330.00	0.5	\$165.00
Hamner, Jack	Discussion with R. Uy, K. Boyce (Deloitte) with regards to testing of management override of controls.	\$230.00	0.5	\$115.00
Hamner, Jack	Prepare for control meetings by reviewing the financial close and reporting process controls.	\$230.00	3.0	\$690.00
Hamner, Jack	Discussion with R. Uy (Deloitte) regarding income statement variances for Quarter 3 2019.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/16/2019				
Hamner, Jack	Discussion with L. Schloetter (Deloitte), M. Armstrong, E. Zirbil (PG&E) regarding the company's regulatory accounting document control.	\$230.00	1.0	\$230.00
Hamner, Jack	Prepare for client control walkthroughs for the regulatory balancing account control processes.	\$230.00	3.0	\$690.00
Jasinski, Samantha	Perform research on regulatory assets testing approach.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Discussion with B. Martin (Deloitte), L. Devitt, M. Morales, A. Nunez, J. Richmond, R. Carmon (PG&E) regarding Census Data for company retirement/benefit plans to assist in risk assessment procedure.	\$290.00	0.5	\$145.00
Kamra, Akanksha	Assess the variance in amounts per Quarter 3 balance sheet to see cause for change and impact on audit.	\$290.00	1.0	\$290.00
Kamra, Akanksha	Review analyst reports to note if additional risks are to be considered for the audit engagement.	\$290.00	3.0	\$870.00
Kipkirui, Winnie	Meeting (partial) with V. Choudhury, M. Fazil, B. Long, S. Misra (Deloitte) to discuss internal control testing status.	\$230.00	0.5	\$115.00
Long, Brittany	Call with P. Giamanco (Deloitte) to discuss the mitigating procedures in response to exceptions identified in information technology system testing.	\$290.00	0.5	\$145.00
Long, Brittany	Call between B. Long and A. Alfahhad (Deloitte) on the system testing progress.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with V. Choudhury, M. Fazil, S. Misra, W. Kipkirui (Deloitte) to discuss internal control testing status.	\$290.00	1.0	\$290.00
Martin, Blake	Discussion with S. Jasinski (Deloitte), L. Devitt, M. Morales, A. Nunez, J. Richmond, R. Carmon (PG&E) regarding Census Data for company retirement/benefit plans to assist in risk assessment procedure.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/16/2019				
Martin, Blake	Draft the post-retirement benefits other than pension related to life insurance risk assessment memorandum.	\$230.00	3.0	\$690.00
Misra, Saurabh	Meeting with V. Choudhury, M. Fazil, B. Long, W. Kipkirui (Deloitte) to discuss internal control testing status.	\$290.00	1.0	\$290.00
Misra, Saurabh	Call with P. Giamanco (Deloitte) to discuss PG&E information technology audit testing results.	\$290.00	0.5	\$145.00
Misra, Saurabh	Review interim period testing on password configuration SAP GITC testing workpaper.	\$290.00	1.5	\$435.00
Misra, Saurabh	Review interim period testing on privilege access for SAP system.	\$290.00	0.5	\$145.00
Murdock, Elizabeth	Prepare a listing of on-going tasks to transition in preparation for the meeting with J. Ncho-Oguie (Deloitte).	\$330.00	0.5	\$165.00
Rice, Blake	Continue to provide responses to balance sheet analytics questions from A. Bedi (Deloitte).	\$230.00	3.0	\$690.00
Schloetter, Lexie	Prepare for meeting related to regulatory accounting document control.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Discussion with J. Hamner (Deloitte), M. Armstrong, E. Zirbil (PG&E) regarding the company's regulatory accounting document control.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Document information related to review process surrounding the regulatory accounting document control.	\$200.00	1.0	\$200.00
Uy, Rycel	Prepare documentation for balancing account controls.	\$200.00	1.5	\$300.00
Uy, Rycel	Discussion with J. Hamner (Deloitte) regarding income statement variances for Quarter 3 2019.	\$200.00	0.5	\$100.00
Uy, Rycel	Continue to analyze income statement variances for Quarter 3 20019 compared to prior periods.	\$200.00	1.5	\$300.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/16/2019				
	Uy, Rycel Discussion with J. Hamner, K. Boyce (Deloitte) with regards to testing of management override of controls.	\$200.00	0.5	\$100.00
	Uy, Rycel Analyze income statement variances for Quarter 3 2019 compared to prior periods.	\$200.00	2.0	\$400.00
	Uy, Rycel Continue to analyze income statement variances for Quarter 3 20019 compared to prior periods.	\$200.00	1.5	\$300.00
	Yuen, Jennifer Meeting with E. Min, T. Lewis (PG&E) to discuss the tax provision expense calculation for the third quarter of 2019.	\$230.00	1.4	\$322.00
	Yuen, Jennifer Prepare the tax account rollforward documentation.	\$230.00	2.0	\$460.00
10/17/2019				
	Azebu, Matt Meeting with B. Rice, S. Jasinski, W. Kipkirui (Deloitte) to discuss status of advisory testing procedures.	\$230.00	0.5	\$115.00
	Azebu, Matt Meeting with B. Rice, E. Murdock (Deloitte) to discuss transition of audit sections.	\$230.00	1.0	\$230.00
	Bedi, Arpit Perform balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	3.0	\$600.00
	Bedi, Arpit Continue performing balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	3.0	\$600.00
	Bedi, Arpit Continue performing balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	3.0	\$600.00
	Boyce, Kyle Perform control testing over the proper authorization of electricity procurement invoice.	\$180.00	2.0	\$360.00
	Boyce, Kyle Discussion with J. Hamner (Deloitte) related to controls testing for electricity procurement invoice authorization.	\$180.00	0.5	\$90.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/17/2019				
Boyce, Kyle	Discussion with S. Jiang, M. Pierce (PG&E), J. Hamner (Deloitte) regarding the control over renewable commitments.	\$180.00	0.5	\$90.00
Boyce, Kyle	Discussion with J. Hamner (Deloitte) related to planning of updates to the workpaper for the control over renewable commitments.	\$180.00	0.5	\$90.00
Brown, Aaron	Continue review of pension walkthrough and controls.	\$290.00	1.8	\$522.00
Brown, Aaron	Review the post-retirement benefit medical Obligation Risk Assessment Memo.	\$290.00	0.6	\$174.00
Brown, Aaron	Discussion with B. Martin (Deloitte), M. Benavidez (PG&E) regarding PG&E's personnel change requests/organizational change requests control over Source to Pay.	\$290.00	0.5	\$145.00
Brown, Erin	Assess PG&E's balance sheet variance analysis control over Source to Pay.	\$180.00	1.5	\$270.00
Brown, Erin	Discussion between B. Martin (Deloitte), E. Brown (Deloitte), and M. Benavidez (PG&E) regarding PG&E's Personnel Change Requests/Organizational Change Requests control over Source to Pay.	\$180.00	0.5	\$90.00
Brown, Erin	Discussion with L. Schloetter (Deloitte) regarding approach to documenting journal entry testing.	\$180.00	0.5	\$90.00
Brown, Erin	Document the audit judgment used in selecting the parameters used in journal entry testing.	\$180.00	2.5	\$450.00
Brown, Erin	Continue to document the audit judgment used in selecting the parameters used in journal entry testing.	\$180.00	2.5	\$450.00
Choudhury, Viki	Close notes for SAP password configuration workpapers.	\$230.00	3.0	\$690.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/17/2019				
Choudhury, Viki	Close notes on control related to segregation of duties for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	3.0	\$690.00
Fazil, Mohamed	Address review comment around privilege access testing on SAP system, Enterprise Resource Planning Central Component module.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Analyze control exception around user access.	\$230.00	1.0	\$230.00
Giamanco, Patrick	Call with W. Kipkirui, B. Long, B. Rice, W. Meredith (Deloitte) to discuss PG&E information technology audit testing status.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Call with S. Misra (Deloitte) to discuss PG&E information technology audit testing status.	\$330.00	0.5	\$165.00
Gillam, Tim	Meeting with W. Meredith, S. Jasinski, J. Ncho-Oguie, E. Murdock (Deloitte), S. Hunter, J. Garboden, P. Ong, N. Rojas, D. Thomason (PG&E) regarding Q3 transactions.	\$380.00	1.0	\$380.00
Gillam, Tim	Meet with W. Meredith, J. Ncho-Oguie (Deloitte) to discuss asset retirement obligation accounting and audit procedures.	\$380.00	0.5	\$190.00
Hamner, Jack	Discussion with K. Boyce (Deloitte) related to controls testing for electricity procurement invoice authorization.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with K. Boyce (Deloitte) related to planning of updates to the workpaper for the control over renewable commitments.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with S. Jiang, M. Pierce (PG&E), K. Boyce (Deloitte) regarding the control over renewable commitments.	\$230.00	0.5	\$115.00
Hamner, Jack	Prepare operating effectiveness selections for procurement controls testing.	\$230.00	2.5	\$575.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/17/2019				
Hamner, Jack	Continue to prepare operating effectiveness selections for procurement controls testing.	\$230.00	1.0	\$230.00
Hamner, Jack	Discussion with L. Schloetter (Deloitte) regarding the company's regulatory accounting document control.	\$230.00	1.5	\$345.00
Hamner, Jack	Review the PAR 3 (Potential Adjustments Report) control workpaper.	\$230.00	2.5	\$575.00
Jasinski, Samantha	Meeting with E. Murdock, B. Rice, M. Azebu (Deloitte) to discuss audit status.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Meeting with P. Ong, N. Rojas, M. Gilbert (PG&E), B. Rice, J. Ncho-Oguie (Deloitte) regarding the final 2019 gas transmission & storage rate case decision as well as its assessed impact by PG&E's capital accounting department.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Meeting with B. Rice, B. Long (Deloitte) regarding control exceptions identified in automated report testing.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Meeting with T. Gillam, W. Meredith, J. Ncho-Oguie, E. Murdock (Deloitte), S. Hunter, J. Garboden, P. Ong, N. Rojas, D. Thomason (PG&E) regarding Q3 transactions.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Meeting with M. Azebu, B. Rice, W. Kipkirui (Deloitte) to discuss status of advisory testing procedures.	\$290.00	0.5	\$145.00
Kamra, Akanksha	Continue to review the variance in amounts per Quarter 3 balance sheet to see cause for change and impact on audit.	\$290.00	2.0	\$580.00
Kipkirui, Winnie	Call with P. Giamanco, B. Long, B. Rice, W. Meredith (Deloitte) to discuss PG&E information technology audit testing status.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with M. Azebu, B. Rice, S. Jasinski (Deloitte) to discuss status of advisory testing procedures.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/17/2019				
Kipkirui, Winnie	Update control observation listing for SAP system.	\$230.00	1.5	\$345.00
Long, Brittany	Meeting with S. Jasinski, B. Rice (Deloitte) regarding control exceptions identified in automated report testing.	\$290.00	0.5	\$145.00
Long, Brittany	Prepare the listing of interim control observations in advance of discussion with S. Jasinski, B. Rice (Deloitte).	\$290.00	0.5	\$145.00
Long, Brittany	Call with P. Giamanco, W. Kipkirui, B. Rice, W. Meredith (Deloitte) to discuss PG&E information technology audit testing status.	\$290.00	0.5	\$145.00
Martin, Blake	Discussion with E. Brown (Deloitte), M. Benavidez (PG&E) regarding PG&E's personnel change requests/organizational change requests control over Source to Pay.	\$230.00	0.5	\$115.00
Meredith, Wendy	Meet with T. Gillam, J. Ncho-Oguie (Deloitte) to discuss asset retirement obligation accounting and audit procedures.	\$380.00	0.5	\$190.00
Meredith, Wendy	Meeting with T. Gillam, S. Jasinski, J. Ncho-Oguie, E. Murdock (Deloitte), S. Hunter, J. Garboden, P. Ong, N. Rojas, D. Thomason (PG&E) regarding Q3 transactions.	\$380.00	1.0	\$380.00
Meredith, Wendy	Call with P. Giamanco, W. Kipkirui, B. Long, B. Rice (Deloitte) to discuss information technology audit testing status.	\$380.00	0.5	\$190.00
Misra, Saurabh	Call with P. Giamanco (Deloitte) to discuss PG&E information technology audit testing status.	\$290.00	0.5	\$145.00
Morley, Carlye	Meeting (partial) with S. Jasinski (Deloitte) to perform STT reconciliation and review.	\$230.00	2.0	\$460.00
Murdock, Elizabeth	Meeting with S. Jasinski, B. Rice, M. Azebu (Deloitte) to discuss audit status.	\$330.00	1.0	\$330.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/17/2019				
Murdock, Elizabeth	Meeting with B. Rice, M. Azebu (Deloitte) to discuss transition of audit sections.	\$330.00	1.0	\$330.00
Murdock, Elizabeth	Meeting with T. Gillam, W. Meredith, S. Jasinski, J. Ncho-Oguie (Deloitte), S. Hunter, J. Garboden, P. Ong, N. Rojas, D. Thomason (PG&E) regarding Q3 transactions.	\$330.00	1.0	\$330.00
Murdock, Elizabeth	Meeting with J. Ncho-Oguie (Deloitte) to discuss audit transition related to audit area review allocation.	\$330.00	0.5	\$165.00
Murdock, Elizabeth	Review the overall progress of the audit file to assess the current status of the audit progress.	\$330.00	2.5	\$825.00
Ncho-Oguie, Jean-Denis	Meeting with T. Gillam, W. Meredith, S. Jasinski, E. Murdock (Deloitte), S. Hunter, J. Garboden, P. Ong, N. Rojas, D. Thomason (PG&E) regarding Q3 transactions.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Meet with T. Gillam, W. Meredith (Deloitte) to discuss asset retirement obligation accounting and audit procedures.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Meeting with P. Ong, N. Rojas, M. Gilbert (PG&E), S. Jasinski, B. Rice (Deloitte) regarding the final 2019 gas transmission & storage rate case decision as well as its assessed impact by PG&E's capital accounting department.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Meeting with E. Murdock (Deloitte) to discuss audit transition related to audit area review allocation.	\$380.00	0.5	\$190.00
Rice, Blake	Meeting with M. Azebu, S. Jasinski, W. Kipkirui (Deloitte) to discuss status of advisory testing procedures.	\$230.00	0.5	\$115.00
Rice, Blake	Meeting (partial) with E. Murdock, S. Jasinski, M. Azebu (Deloitte) to discuss audit status.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/17/2019				
Rice, Blake	Call with P. Giamanco, W. Kipkirui, B. Long, W. Meredith (Deloitte) to discuss PG&E information technology audit testing status.	\$230.00	0.5	\$115.00
Rice, Blake	Meeting with P. Ong, N. Rojas, M. Gilbert (PG&E), S. Jasinski, J. Ncho-Oguie (Deloitte) regarding the final 2019 gas transmission & storage rate case decision as well as its assessed impact by PG&E's capital accounting department.	\$230.00	1.0	\$230.00
Rice, Blake	Meeting with M. Azebu, E. Murdock (Deloitte) to discuss transition of audit sections.	\$230.00	1.0	\$230.00
Rice, Blake	Meeting with S. Jasinski, B. Long (Deloitte) regarding control exceptions identified in automated report testing.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte) regarding approach to documenting journal entry testing.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Document support for in control workpaper for the regulatory accounting document control.	\$200.00	2.5	\$500.00
Schloetter, Lexie	Document the regulatory accounting document control workpaper for the rate case issued related to gas transmission and storage.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Draft correspondence to M. Armstrong (PG&E) related to regulatory accounting document control requests.	\$200.00	0.5	\$100.00
Uy, Rycel	Continue to analyze documentation for balancing account controls.	\$200.00	3.0	\$600.00
Uy, Rycel	Analyze documentation for balancing account controls.	\$200.00	4.5	\$900.00
Yuen, Jennifer	Prepare documentation on the reconciliation of effective tax rate for the third quarter.	\$230.00	1.1	\$253.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/18/2019				
Azebu, Matt	Discussion J. Hamner, B. Martin (Deloitte) regarding internal team economics and statuse of various working paper sections within the audit file.	\$230.00	0.5	\$115.00
Azebu, Matt	Prepare draft audit committee communications related to results of the review of interim financial information for Q3'19.	\$230.00	1.5	\$345.00
Bedi, Arpit	Continue to perform balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue to perform balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	3.0	\$600.00
Bedi, Arpit	Perform balance sheet analytics for comparing the variances in the numbers for Quarter 3, 2019 with different dates.	\$200.00	3.0	\$600.00
Boyce, Kyle	Update financial closing and reporting process controls workpapers.	\$180.00	3.0	\$540.00
Boyce, Kyle	Prepare for financial closing and reporting process controls meeting with A. Chung (PG&E).	\$180.00	1.5	\$270.00
Boyce, Kyle	Address notes related to control testing around electricity procurement invoice authorization.	\$180.00	0.5	\$90.00
Boyce, Kyle	Discussion with J. Hamner (Deloitte), K. Mallonee (PG&E) regarding the financial closing and reporting process controls.	\$180.00	0.5	\$90.00
Boyce, Kyle	Discussion with J. Hamner (Deloitte), A. Chung (PG&E) regarding control design questions in financial closing and reporting process control.	\$180.00	0.5	\$90.00
Brown, Erin	Document the journal entry to general ledger reconciliation testing.	\$180.00	1.0	\$180.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/18/2019				
Brown, Erin	Document the rationale of the journal entries flagged but not selected for audit interest testing.	\$180.00	2.0	\$360.00
Brown, Erin	Evaluate journal entry selected for testing for purpose of management override of controls.	\$180.00	2.0	\$360.00
Brown, Erin	Discussion with L. Schloetter (Deloitte), S. Mac (PG&E) regarding account payable variance analysis control walkthrough.	\$180.00	0.5	\$90.00
Brown, Erin	Assess PG&E's balance sheet variance analysis control over Source to Pay.	\$180.00	2.0	\$360.00
Chopra, Harshita	Research the variances which were above threshold and explain related to interim review financial statements.	\$180.00	0.5	\$90.00
Chopra, Harshita	Analyze the risk results for the entity by documenting analyst reports to note if additional risks are to be considered for the audit engagement.	\$180.00	2.5	\$450.00
Chopra, Harshita	Assess the independence of the audit engagement team members engaged on the PG&E audit.	\$180.00	1.0	\$180.00
Fazil, Mohamed	Address review notes on privileged access testing on query management for SAP system's data warehouse.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Address review notes on privileged access testing on query management for SAP system, Business Planning & Consolidation module.	\$230.00	1.0	\$230.00
Gillam, Tim	Review Audit Committee (AC) Q3 presentation and related materials.	\$380.00	2.0	\$760.00
Hamner, Jack	Discussion M. Azebu, B. Martin (Deloitte) regarding internal team economics and statuse of various working paper sections within the audit file.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/18/2019				
Hamner, Jack	Review the PAR 3 (Potential Adjustments Report) control workpaper by reviewing journal entry selected for testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Review procurement control workpaper (electric invoice authorization control).	\$230.00	2.0	\$460.00
Hamner, Jack	Discussion with K. Boyce (Deloitte), K. Mallonee (PG&E) regarding the financial closing and reporting process controls.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with K. Boyce (Deloitte), A. Chung (PG&E) regarding control design questions in financial closing and reporting process control.	\$230.00	0.5	\$115.00
Hamner, Jack	Prepare the renewables and natural gas commitments disclosure control workpaper.	\$230.00	2.0	\$460.00
Hamner, Jack	Prepare for client control meetings for the regulatory balancing account control processes.	\$230.00	2.0	\$460.00
Jain, Jessica	Research the variances which were above threshold and explain related to interim review financial statements.	\$180.00	1.5	\$270.00
Kamra, Akanksha	Review the analysis of the risk results for the entity to assess analyst reports to note if additional risks are to be considered for the audit engagement.	\$290.00	1.0	\$290.00
Kamra, Akanksha	Continue to assess the independence of the audit engagement team members engaged on the PG&E audit.	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss control exceptions identified in SAP system testing.	\$230.00	0.5	\$115.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss control exceptions identified in SAP system testing.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with S. Sharma (PG&E) to discuss access security-related observations.	\$290.00	1.0	\$290.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/18/2019				
Martin, Blake	Discussion M. Azebu, J. Hamner (Deloitte) regarding internal team economics and statuse of various working paper sections within the audit file.	\$230.00	0.5	\$115.00
Martin, Blake	Close notes within the pension control walkthrough memorandum.	\$230.00	3.0	\$690.00
Martin, Blake	Close notes on the control surrounding post-retirement benefit documentation.	\$230.00	2.0	\$460.00
Martin, Blake	Address notes within the post-retirement benefits reconciliation control testing.	\$230.00	2.0	\$460.00
Martin, Blake	Discussion with L. Schloetter (Deloitte) regarding the audit areas to prioritize for the upcoming week of October 21, 2019.	\$230.00	0.5	\$115.00
Pemberton, Tricia	Review PG&E Q3 draft 10-Q filing as of and for the quarter ended September 30, 2019.	\$380.00	1.0	\$380.00
Rice, Blake	Address independence related questions from S. Varshney (Deloitte) for quarter 3.	\$230.00	2.0	\$460.00
Schloetter, Lexie	Document audit evidence received for the audit samples made in testing the control around regulatory accounting.	\$200.00	3.5	\$700.00
Schloetter, Lexie	Discussion with W. Perez (PG&E) related to questions on new balancing accounts that affect the procurement process.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with B. Martin (Deloitte) regarding the audit areas to prioritize for the upcoming week of October 21, 2019.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte), S. Mac (PG&E) regarding account payable variance analysis control walkthrough.	\$200.00	0.5	\$100.00
Uy, Rycel	Analyze documentation for balancing account controls.	\$200.00	3.5	\$700.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/18/2019				
	Uy, Rycel Continue to analyze documentation for balancing account controls.	\$200.00	4.0	\$800.00
	Varkey, Jamie Review audit prepared environmental risk assessment memo and conduct public domain search on Topock and Hinkley station to assist with the review of the audit prepared environmental risk assessment memo.	\$330.00	1.2	\$396.00
	Varshney, Swati Review independence memo which checks for independence related issues of the company.	\$230.00	2.0	\$460.00
	Varshney, Swati Prepare cash flow analytics of the company for quarterly analysis.	\$230.00	3.0	\$690.00
	Varshney, Swati Review continuous risk assessment of the company on ratio analysis based on quarterly Form 10-Q filings.	\$230.00	3.0	\$690.00
10/20/2019				
	Adams, Haley Continue to perform interim testing procedures on procurement related balancing accounts.	\$230.00	2.0	\$460.00
	Adams, Haley Perform interim testing procedures on procurement related balancing accounts.	\$230.00	3.0	\$690.00
	Adams, Haley Address notes from A. Brown (Deloitte) regarding questions in the interim procurement testing workpapers.	\$230.00	3.0	\$690.00
	Fatima, Sana Prepare draft version of the audit committee communication for quarter 3 Form 10-Q review.	\$120.00	3.0	\$360.00
	Fatima, Sana Continue to prepare draft version of the audit committee communication for quarter 3 Form 10-Q review.	\$120.00	1.5	\$180.00
	Pemberton, Tricia Review PG&E Q3 2019 form 10-Q filling.	\$380.00	2.0	\$760.00
	Varshney, Swati Prepare cash flow analytics of the company for quarterly analysis.	\$230.00	3.0	\$690.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees	
<i>2019 Audit Services</i>					
10/20/2019					
	Varshney, Swati	Review independence memo for the company which includes analysis of independence of new officers of the company and analyzing any impacts on independence of the company.	\$230.00	1.0	\$230.00
10/21/2019					
	Adams, Haley	Meeting with A. Brown (Deloitte) to discuss status of interim procurement substantive testing.	\$230.00	0.5	\$115.00
	Adams, Haley	Discussion with J. Hamner, K. Boyce (Deloitte) regarding procurement substantive testing.	\$230.00	1.0	\$230.00
	Azebu, Matt	Meeting with L. Cheng (PG&E), B. Rice (Deloitte) to review Q3 board minutes and agendas for meetings where board minutes were not yet available.	\$230.00	1.0	\$230.00
	Azebu, Matt	Review audit team's Q3 independence considerations prepared as part of quarterly review procedures.	\$230.00	0.5	\$115.00
	Azebu, Matt	Review draft Q3'19 financial statements on Form 10-Q to prepare for comments meeting with PG&E external reporting.	\$230.00	2.0	\$460.00
	Azebu, Matt	Review draft quarterly review reports and audit committee presentation.	\$230.00	0.5	\$115.00
	Azebu, Matt	Perform accounting research related to accounting for equity backstop commitment agreements.	\$230.00	1.5	\$345.00
	Azebu, Matt	Discussion with L. Schloetter, B. Martin, J. Hamner, S. Jasinski, E. Brown, B. Rice, K. Boyce (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
	Boyce, Kyle	Close notes related to financial closing and reporting process controls testing workpaper.	\$180.00	1.5	\$270.00
	Boyce, Kyle	Prepare for walkthrough meeting related to gas commitments.	\$180.00	1.0	\$180.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/21/2019				
Boyce, Kyle	Meeting with L. Scott (PG&E), J. Hamner (Deloitte) regarding walkthrough of control RTR.05.02 (Natural Gas Commitments).	\$180.00	1.0	\$180.00
Boyce, Kyle	Continue to review the preliminary statement authorized by the California Public Utilities Commission on the accounting for regulatory balancing account related to portfolio allocation.	\$180.00	1.5	\$270.00
Boyce, Kyle	Discussion with H. Adams, J. Hamner (Deloitte) regarding procurement substantive testing.	\$180.00	1.0	\$180.00
Boyce, Kyle	Discussion with L. Schloetter, B. Martin, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice (Deloitte) regarding status of workpaper priorities.	\$180.00	1.0	\$180.00
Brown, Aaron	Review other post-retirement benefit life obligation risk assessment.	\$290.00	0.6	\$174.00
Brown, Aaron	Meeting with H. Adams (Deloitte) to discuss status of interim procurement substantive testing.	\$290.00	0.5	\$145.00
Brown, Erin	Assess PG&E's balance sheet variance analysis control over Source to Pay.	\$180.00	1.5	\$270.00
Brown, Erin	Document guided risk assessment over operating and maintenance expense.	\$180.00	1.0	\$180.00
Brown, Erin	Address notes relating to hire to retire control testing.	\$180.00	0.5	\$90.00
Brown, Erin	Discussion with L. Schloetter, B. Martin, J. Hamner, S. Jasinski, M. Azebu, B. Rice, K. Boyce (Deloitte) regarding status of workpaper priorities.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with B. Martin (Deloitte) regarding the closing of notes within the benefits related account reconciliations review control working paper.	\$180.00	0.5	\$90.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/21/2019				
Brown, Erin	Address notes relating to 3rd quarter corporate consolidation analytic workpaper.	\$180.00	3.0	\$540.00
Brown, Erin	Discussion with L. Schloetter (Deloitte), R. Tirado (PG&E) regarding quarter 3 consolidation question to close notes.	\$180.00	0.5	\$90.00
Choudhury, Viki	Meeting with B. Long, W. Kipkirui, S. Misra (Deloitte) to discuss current status of the control exceptions identified.	\$230.00	1.0	\$230.00
Cochran, James	Prepare for audit status meeting with PG&E with P. Giamanco, B. Long, W. Kipkirui (Deloitte).	\$380.00	0.5	\$190.00
Giamanco, Patrick	Meeting with B. Long, W. Kipkirui (Deloitte) to prepare for the meeting with PG&E to discuss the current information technology audit.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting with B. Long, W. Kipkirui (Deloitte), C. Lee, S. Lin (PG&E) to discuss the current status of the information technology audit.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Prepare for audit status meeting with PG&E with J. Cochran, B. Long, W. Kipkirui (Deloitte).	\$330.00	0.5	\$165.00
Gillam, Tim	Review the draft Form 10Q.	\$380.00	2.5	\$950.00
Hamner, Jack	Discussion with L. Schloetter, B. Martin, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Hamner, Jack	Review financial close and reporting process control workpaper.	\$230.00	3.0	\$690.00
Hamner, Jack	Continue to review financial close and reporting process control workpaper.	\$230.00	2.0	\$460.00
Hamner, Jack	Meeting with L. Scott (PG&E), K. Boyce (Deloitte) regarding walkthrough of control RTR.05.02 (Natural Gas Commitments).	\$230.00	1.0	\$230.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/21/2019				
Hamner, Jack	Discussion with H. Adams, K. Boyce (Deloitte) regarding procurement substantive testing.	\$230.00	1.0	\$230.00
Jasinski, Samantha	Discussion with L. Schloetter, B. Martin, J. Hamner, E. Brown, M. Azebu, B. Rice, K. Boyce (Deloitte) regarding status of workpaper priorities.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review environmental remediation liability account activity workpaper for Q3'2019.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review second draft of 10-Q.	\$290.00	3.0	\$870.00
Jasinski, Samantha	Assess progress of audit workpapers for internal quality milestones.	\$290.00	4.0	\$1,160.00
Kamra, Akanksha	Review the adoption of the new accounting standards and alerts in order to assess their impact on the financial statements.	\$290.00	3.0	\$870.00
Kipkirui, Winnie	Meeting with B. Long, S. Misra, V. Choudhury (Deloitte) to discuss current status of the control exceptions identified.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Prepare for audit status meeting with P. Giamanco, J. Cochran, B. Long (Deloitte).	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Address notes for the user access review for advanced billing system.	\$230.00	2.5	\$575.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long (Deloitte) to prepare for the meeting with PG&E to discuss the current information technology audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long (Deloitte), C. Lee, S. Lin (PG&E) to discuss the current status of the information technology audit.	\$230.00	1.0	\$230.00
Long, Brittany	Meeting with W. Kipkirui, S. Misra, V. Choudhury (Deloitte) to discuss current status of the control exceptions identified.	\$290.00	1.0	\$290.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/21/2019				
Long, Brittany	Meeting with P. Giamanco, W. Kipkirui (Deloitte) to prepare for the meeting with PG&E to discuss the current information technology audit.	\$290.00	0.5	\$145.00
Long, Brittany	Prepare for audit status meeting with PG&E with P. Giamanco, B. Long, W. Kipkirui (Deloitte).	\$290.00	0.5	\$145.00
Long, Brittany	Review privileged access control documentation around SAP system.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with P. Giamanco, W. Kipkirui (Deloitte), C. Lee, S. Lin (PG&E) to discuss the current status of the information technology audit.	\$290.00	1.0	\$290.00
Martin, Blake	Close notes within the benefits process walkthrough and understanding memorandum.	\$230.00	1.0	\$230.00
Martin, Blake	Close notes within the postretirement benefit life insurance risk assessment memorandum.	\$230.00	1.5	\$345.00
Martin, Blake	Close notes within the postretirement benefit medical obligation risk assessment memorandum.	\$230.00	3.5	\$805.00
Martin, Blake	Discussion with E. Brown (Deloitte) regarding the closing of notes within the benefits related account reconciliations review control working paper.	\$230.00	0.5	\$115.00
Martin, Blake	Discussion with L. Schloetter, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Meredith, Wendy	Meeting with B. Rice (Deloitte) to discuss asset retirement obligation accounting and audit procedures.	\$380.00	0.5	\$190.00
Meredith, Wendy	Review draft Form 10-Q.	\$380.00	0.5	\$190.00
Misra, Saurabh	Meeting with B. Long, W. Kipkirui, V. Choudhury (Deloitte) to discuss current status of the control exceptions identified.	\$290.00	1.0	\$290.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/21/2019				
Murdock, Elizabeth	Review meter to cash workpaper.	\$330.00	3.0	\$990.00
Ncho-Oguie, Jean-Denis	Review investment income testing for the qualified trust fund under Federal Energy Regulatory Commission.	\$380.00	2.0	\$760.00
Ncho-Oguie, Jean-Denis	Review internal control over management override for the non-qualified master trust fund under California Public Utilities Commission.	\$380.00	1.5	\$570.00
Pemberton, Tricia	Review two reports for Q3 2019 10-Q filings and presentation that contain communications to the audit committee for Q3 2019.	\$380.00	1.5	\$570.00
Rice, Blake	Meeting with L. Cheng (PG&E), M. Azebu (Deloitte) to review Q3 board minutes and agendas for meetings where board minutes were not yet available.	\$230.00	1.0	\$230.00
Rice, Blake	Meeting with W. Meredith (Deloitte) to discuss asset retirement obligation accounting and audit procedures.	\$230.00	0.5	\$115.00
Rice, Blake	Provide responses on review questions from T. Gillam, J. Ncho-Oguie, S. Jasinski (all Deloitte) on the draft financial statement for quarter 3.	\$230.00	1.5	\$345.00
Rice, Blake	Discussion with L. Schloetter, B. Martin, J. Hamner, S. Jasinski, E. Brown, M. Azebu, K. Boyce (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte), R. Tirado (PG&E) regarding quarter 3 consolidation question to close notes.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Update workpaper for guided risk assessments related to regulatory assets and liabilities.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Close notes on the regulatory accounting document control workpaper.	\$200.00	1.0	\$200.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/21/2019				
	Schloetter, Lexie Discussion with B. Martin, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce (Deloitte) regarding status of workpaper priorities.	\$200.00	1.0	\$200.00
	Schloetter, Lexie Discussion with E. Li (PG&E) regarding regulatory assets control meeting.	\$200.00	0.5	\$100.00
10/22/2019				
	Azebu, Matt Prepare agenda for focused support review program scoping call.	\$230.00	1.0	\$230.00
	Azebu, Matt Meeting with K. Mallonee, A. Chung (PG&E), B. Rice, S. Jasinski (Deloitte) to discuss comments on draft financial statements prepared on Form 10-Q.	\$230.00	0.5	\$115.00
	Azebu, Matt Discussion with D. Kenna, D. DeMartini, C. Baxter (PG&E), B. Rice, S. Jasinski (Deloitte) regarding internal audit deficiency analysis.	\$230.00	0.5	\$115.00
	Boyce, Kyle Attend discussion with W. Perez (PG&E), J. Hamner (Deloitte) related to procurement testing.	\$180.00	0.5	\$90.00
	Boyce, Kyle Review the preliminary statement authorized by the California Public Utilities Commission on the accounting for regulatory balancing account related to portfolio allocation.	\$180.00	1.5	\$270.00
	Boyce, Kyle Document walkthroughs in financial closing and reporting process control workpaper.	\$180.00	2.5	\$450.00
	Boyce, Kyle Discussion with J. Hamner (Deloitte) regarding the design of control around identification of related party transactions.	\$180.00	0.5	\$90.00
	Boyce, Kyle Review the testing result from prior year to prepare for financial closing and reporting process walkthrough meeting.	\$180.00	1.0	\$180.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/22/2019				
Boyce, Kyle	Perform walkthrough discussion for financial closing and reporting process controls between C. Yau, L. Chen (PG&E), J. Hamner (Deloitte) to understand audit risks around financial reporting.	\$180.00	1.0	\$180.00
Brown, Aaron	Clear notes on interim procurement testing.	\$290.00	0.5	\$145.00
Brown, Erin	Address notes relating to 3rd quarter corporate consolidation analytic workpaper.	\$180.00	2.5	\$450.00
Brown, Erin	Address notes relating to hire to retire control testing.	\$180.00	3.0	\$540.00
Brown, Erin	Document guided risk assessment over operating and maintenance expense.	\$180.00	2.0	\$360.00
Brown, Erin	Prepare documentation on management override of controls through journal entry testing.	\$180.00	0.5	\$90.00
Chopra, Harshita	Assess the independence of the audit engagement team members engaged on the PG&E audit to comply with D&T policies.	\$180.00	1.0	\$180.00
Chopra, Harshita	Document the procedures performed relating to reading the board of director meeting minutes.	\$180.00	3.0	\$540.00
Cochran, James	Review segregation of duties control over customer billing application.	\$380.00	1.3	\$494.00
Cochran, James	Prepare inquiry with K. Kay (PG&E) on the cybersecurity in the information technology infrastructure.	\$380.00	0.2	\$76.00
Cochran, James	Meeting with T. Gillam, S. Jasinski (Deloitte), S. Cairns, C. Lee, C. Pezzola, D. Kenna (PG&E) to discuss Q3 internal control matters.	\$380.00	1.5	\$570.00
Cochran, James	Meeting with P. Giamanco, B. Long, W. Kipkirui (Deloitte) to prepare for the meeting between J. Cochran(Deloitte) and K. Kay (PG&E).	\$380.00	1.0	\$380.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/22/2019				
Cochran, James	Review control testing for new user access in the customer billing system.	\$380.00	0.5	\$190.00
Cochran, James	Review control testing for terminated user access in the customer billing system.	\$380.00	0.5	\$190.00
Cochran, James	Review control testing for new user access in the procurement system.	\$380.00	0.5	\$190.00
Cochran, James	Review control testing for terminated user access in the procurement system.	\$380.00	0.5	\$190.00
Cochran, James	Review control testing for privileged user access in the procurement system.	\$380.00	0.5	\$190.00
Cochran, James	Review control testing for password configuration in the procurement system.	\$380.00	0.5	\$190.00
Cochran, James	Review control testing for privileged user access in the customer billing system.	\$380.00	0.5	\$190.00
Cochran, James	Review control testing for password configuration in the customer billing system.	\$380.00	0.5	\$190.00
Giamanco, Patrick	Meeting with J. Cochran, B. Long, W. Kipkirui (Deloitte) to prepare for the meeting between J. Cochran(Deloitte) and K. Kay (PG&E).	\$330.00	1.0	\$330.00
Gillam, Tim	Meeting with J. Cochran, S. Jasinski (Deloitte), S. Cairns, C. Lee, C. Pezzola, D. Kenna (PG&E) to discuss Q3 internal audit and Sarbanes Oxley control matters.	\$380.00	1.5	\$570.00
Gillam, Tim	Review the company's quarterly review summary memo.	\$380.00	1.5	\$570.00
Gillam, Tim	Review the audit committee quarterly communication letter draft.	\$380.00	1.5	\$570.00
Hamner, Jack	Test the company's procurement allocation balancing account as part of the procurement substantive testing.	\$230.00	2.0	\$460.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/22/2019				
Hamner, Jack	Continue to test the company's procurement allocation balancing account as part of the procurement substantive testing.	\$230.00	2.5	\$575.00
Hamner, Jack	Perform walkthrough discussion for financial closing and reporting process controls between C. Yau, L. Chen (PG&E), K. Boyce (Deloitte) to understand audit risks around financial reporting.	\$230.00	1.0	\$230.00
Hamner, Jack	Discussion with K. Boyce (Deloitte) regarding the design of control around identification of related party transactions.	\$230.00	0.5	\$115.00
Hamner, Jack	Attend discussion with W. Perez (PG&E), K. Boyce (Deloitte) related to procurement testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with R. Uy (Deloitte) regarding balancing account controls.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with L. Schloetter, R. Uy (Deloitte), E. Li (PG&E) regarding reserve reports for balancing accounts.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with R. Uy (Deloitte), E. Li (PG&E) regarding balancing account controls.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Meeting with K. Mallonee, A. Chung (PG&E), B. Rice, M. Azebu (Deloitte) to discuss comments on draft financial statements prepared on Form 10-Q.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review cash flow activity fluctuation analysis comparing Q3 2019 to activity within Q3 2018.	\$290.00	2.5	\$725.00
Jasinski, Samantha	Discussion with D. Kenna, D. DeMartini, C. Baxter (PG&E), B. Rice, M. Azebu (Deloitte) regarding internal audit deficiency analysis.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discussion with D. Kenna, D. DeMartini, C. Baxter (PG&E), B. Rice, M. Azebu (Deloitte) regarding internal audit deficiency analysis.	\$290.00	0.5	\$145.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/22/2019				
Jasinski, Samantha	Meeting with T. Gillam, J. Cochran (Deloitte), S. Cairns, C. Lee, C. Pezzola, D. Kenna (PG&E) to discuss Q3 internal control matters.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Meeting with A. Chung, K. Mallonee (PG&E) to discuss comments on a second draft of Form 10-Q.	\$290.00	2.0	\$580.00
Kamra, Akanksha	Review the adoption of the new accounting standards and alerts to assess their impact on the financial statements.	\$290.00	1.5	\$435.00
Kipkirui, Winnie	Meeting with J. Cochran, P. Giamanco, B. Long (Deloitte) to prepare for the meeting between J. Cochran(Deloitte) and K. Kay (PG&E).	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Address notes on internal control related to user access review.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Address notes on internal control testing on the privileged access authorization.	\$230.00	2.0	\$460.00
Long, Brittany	Review documentation on internal control over periodic review of access for critical functions.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with J. Cochran, P. Giamanco, W. Kipkirui (Deloitte) to prepare for the meeting between J. Cochran(Deloitte) and K. Kay (PG&E).	\$290.00	1.0	\$290.00
Long, Brittany	Prepare the listing of questions to inquire information technology infrastructure during the meeting with K. Kay (PG&E).	\$290.00	1.0	\$290.00
Long, Brittany	Review documentation on internal control over the restricting emergency access.	\$290.00	1.0	\$290.00
Martin, Blake	Organize and compile of Pension/other Benefits' Census data to be utilized in a risk assessment analysis.	\$230.00	1.0	\$230.00
Martin, Blake	Draft the postretirement benefit other than pension medical asset plan risk assessment.	\$230.00	1.5	\$345.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/22/2019				
Murdock, Elizabeth	Review meter to cash workpaper.	\$330.00	2.0	\$660.00
Rice, Blake	Discussion with R. Uy (Deloitte) regarding income statement variances for Quarter 3 2019.	\$230.00	1.0	\$230.00
Rice, Blake	Meeting with K. Mallonee, A. Chung (PG&E), S. Jasinski, M. Azebu (Deloitte) to discuss comments on draft financial statements prepared on Form 10-Q.	\$230.00	0.5	\$115.00
Rice, Blake	Review income statement analytics.	\$230.00	2.5	\$575.00
Schloetter, Lexie	Discussion with J. Hamner, R. Uy (Deloitte), E. Li (PG&E) regarding reserve reports for balancing accounts.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Prepare for regulatory balancing accounts meeting surrounding control walkthroughs.	\$200.00	1.0	\$200.00
Uy, Rycel	Analyze documentation for balancing account controls.	\$200.00	1.0	\$200.00
Uy, Rycel	Continue to complete the roadmap for independence consideration for Quarter 3.	\$200.00	2.5	\$500.00
Uy, Rycel	Discussion with J. Hamner (Deloitte) regarding balancing account controls.	\$200.00	0.5	\$100.00
Uy, Rycel	Discussion with J. Hamner, L. Schloetter (Deloitte), E. Li (PG&E) regarding reserve reports for balancing accounts.	\$200.00	0.5	\$100.00
Uy, Rycel	Analyze income statement variances for Quarter 3 2019.	\$200.00	1.0	\$200.00
Uy, Rycel	Continue to analyze income statement variances for Quarter 3 2019.	\$200.00	1.5	\$300.00
Uy, Rycel	Discussion with B. Rice (Deloitte) regarding income statement variances for Quarter 3 2019.	\$200.00	1.0	\$200.00
Uy, Rycel	Discussion with J. Hamner (Deloitte), E. Li (PG&E) regarding balancing account controls.	\$200.00	0.5	\$100.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/22/2019				
	Varshney, Swati Review balance-sheet analytics including identifying reasons for variance between Q3 and December 2018.	\$230.00	3.0	\$690.00
	Varshney, Swati Prepare cash flow analytics of the company for quarterly analysis.	\$230.00	3.0	\$690.00
	Varshney, Swati Continue to review balance-sheet analytics including identifying reasons for variance between Q3 and December 2018.	\$230.00	3.0	\$690.00
	Yuen, Jennifer Prepare documentation for the effective tax rate reconciliation for the income tax expense.	\$230.00	1.1	\$253.00
10/23/2019				
	Alfahhad, Abdulrahman Meeting (partial) with B. Long, W. Kipkirui, F. Mohamed, V. Choudhury (Deloitte) to discuss the current status of the information technology audit.	\$200.00	0.5	\$100.00
	Alfahhad, Abdulrahman Pull user names and their job titles from PG&E intranet to prepare testing for segregation of duties.	\$200.00	1.5	\$300.00
	Azebu, Matt Meet with J. Garboden, S. Hunter (PG&E), W. Meredith, S. Jasinski (Deloitte) to discuss accounting related to settlement agreements and equity backstop agreements.	\$230.00	1.0	\$230.00
	Azebu, Matt Prepare discussion points for focused support review program scoping call.	\$230.00	0.5	\$115.00
	Azebu, Matt Call with T. Pemberton, S. Jasinski, T. Gillam, J. Ncho-Oguie, W. Meredith (Deloitte) to discuss Q3 significant events and planned quarterly review procedures.	\$230.00	0.5	\$115.00
	Azebu, Matt Discussion with T. Gillam, T. Kilkenny, J. Hensel, K. Lanigan, W. Meredith, S. Jasinski, T. Pemberton, J. Ncho-Oguie (Deloitte) regarding audit team's procedures to address engagement risk and scope of focused support review.	\$230.00	1.0	\$230.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/23/2019				
Azebu, Matt	Review audit team's planned approach for profiling journal entries subject to testing related to the risk of management override of controls.	\$230.00	1.0	\$230.00
Boyce, Kyle	Document walkthroughs in financial closing and reporting process control workpaper.	\$180.00	2.5	\$450.00
Boyce, Kyle	Attend audit status discussion with J. Garboden, A. Chung, N. Riojas, C. Baxter (PG&E), E. Brown, B. Rice (Deloitte).	\$180.00	0.5	\$90.00
Brown, Erin	Expand on controls query and tracker for open items produced by PG&E.	\$180.00	2.5	\$450.00
Brown, Erin	Discussion with B. Martin (Deloitte) regarding documentation within the benefits walkthrough and process understanding memo.	\$180.00	0.5	\$90.00
Brown, Erin	Attend audit status discussion with J. Garboden, A. Chung, N. Riojas, C. Baxter (PG&E), K. Boyce, B. Rice (Deloitte).	\$180.00	0.5	\$90.00
Brown, Erin	Discussion with L. Schloetter (Deloitte) regarding entity level controls.	\$180.00	1.0	\$180.00
Chopra, Harshita	Document the procedures performed relating to reading the board of director subcommittee meeting minutes.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue to document the procedures performed relating to reading the board of director meeting minutes.	\$180.00	1.0	\$180.00
Choudhury, Viki	Meeting with B. Long, W. Kipkirui, A. Alfahhad, F. Mohamed (Deloitte) to discuss the current status of the information technology audit.	\$230.00	1.5	\$345.00
Cochran, James	Review privileged access control over advanced billing system.	\$380.00	1.0	\$380.00
Cochran, James	Meeting with T. Gillam, S. Jasinski (Deloitte), K. Kay, M. Strasburger (PG&E) to discuss Q3 cyber updates.	\$380.00	1.0	\$380.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/23/2019				
Cochran, James	Meeting with B. Long, W. Kipkirui (Deloitte) to discuss the IT project status.	\$380.00	1.0	\$380.00
Cochran, James	Review privileged access control over utility procurement system.	\$380.00	1.0	\$380.00
Fazil, Mohamed	Meeting (partial) with B. Long, W. Kipkirui, A. Alfahhad, V. Choudhury (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Gillam, Tim	Call with T. Pemberton, M. Azebu, S. Jasinski, J. Ncho-Oguie, W. Meredith (Deloitte) to discuss Q3 significant events and planned quarterly review procedures.	\$380.00	0.5	\$190.00
Gillam, Tim	Meeting with J. Cochran, S. Jasinski (Deloitte), K. Kay, M. Strasburger (PG&E) to discuss Q3 cyber updates.	\$380.00	1.0	\$380.00
Gillam, Tim	Review the audit project progress to understand the estimated remaining hours to completion of the audit.	\$380.00	0.5	\$190.00
Gillam, Tim	Discussion with T. Kilkenny, M. Azebu, J. Hensel, K. Lanigan, W. Meredith, S. Jasinski, T. Pemberton, J. Ncho-Oguie (Deloitte) regarding audit team's procedures to address engagement risk and scope of focused support review.	\$380.00	1.0	\$380.00
Hamner, Jack	Review how the internal control is designed to address risks around regulatory balancing account.	\$230.00	3.0	\$690.00
Hamner, Jack	Continue to review how the internal control is designed to address risks around regulatory balancing account.	\$230.00	3.0	\$690.00
Hamner, Jack	Continue to review how the internal control is designed to address risks around regulatory balancing account.	\$230.00	2.0	\$460.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/23/2019				
Hensel, Julia	Discussion with T. Gillam, T. Kilkenny, M. Azebu, K. Lanigan, W. Meredith, S. Jasinski, T. Pemberton, J. Ncho-Oguie (Deloitte) regarding audit team's procedures to address engagement risk and scope of focused support review.	\$380.00	1.0	\$380.00
Jasinski, Samantha	Discussion with T. Gillam, T. Kilkenny, M. Azebu, J. Hensel, K. Lanigan, W. Meredith, T. Pemberton, J. Ncho-Oguie (Deloitte) regarding audit team's procedures to address engagement risk and scope of focused support review.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Call with T. Pemberton, M. Azebu, T. Gillam, J. Ncho-Oguie, W. Meredith (Deloitte) to discuss Q3 significant events and planned quarterly review procedures.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Prepare for call with Deloitte team regarding audit team's procedures to address engagement risk and scope of focused support review.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Meet with J. Garboden, S. Hunter (PG&E), W. Meredith, M. Azebu (Deloitte) to discuss accounting related to settlement agreements and equity backstop agreements.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Meeting with T. Gillam, J. Cochran (Deloitte), K. Kay, M. Strasburger (PG&E) to discuss Q3 cyber updates.	\$290.00	1.0	\$290.00
Kamra, Akanksha	Review the balance sheet variances to know the rationale behind the variances between periods and the impact of the events which lead to them.	\$290.00	2.0	\$580.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/23/2019				
Kilkenny, Tom	Discussion with T. Gillam, M. Azebu, J. Hensel, K. Lanigan, W. Meredith, S. Jasinski, T. Pemberton, J. Ncho-Oguie (Deloitte) regarding audit team's procedures to address engagement risk and scope of focused support review.	\$380.00	1.0	\$380.00
Kipkirui, Winnie	Meeting (partial) with B. Long, A. Alfahhad, F. Mohamed, V. Choudhury (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss team project status and assignments for the information technology audit.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Address notes for technological layer configuration for the SAP system.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Meeting with J. Cochran, B. Long (Deloitte) to discuss the IT project status.	\$230.00	1.0	\$230.00
Lanigan, Kerry	Discussion with T. Gillam, T. Kilkenny, M. Azebu, J. Hensel, W. Meredith, S. Jasinski, T. Pemberton, J. Ncho-Oguie (Deloitte) regarding audit team's procedures to address engagement risk and scope of focused support review.	\$330.00	1.0	\$330.00
Long, Brittany	Review documentation regarding application infrastructure listing.	\$290.00	0.5	\$145.00
Long, Brittany	Review segregation of duties control in general ledger system.	\$290.00	1.2	\$348.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss team project status and assignments for the information technology audit.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with J. Cochran, W. Kipkirui (Deloitte) to discuss the IT project status.	\$290.00	1.0	\$290.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/23/2019				
Long, Brittany	Continue to prepare the listing of questions to inquire regarding information technology infrastructure during the meeting with K. Kay (PG&E).	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with W. Kipkirui, A. Alfaahad, F. Mohamed, V. Choudhury (Deloitte) to discuss the current status of the information technology audit.	\$290.00	1.5	\$435.00
Long, Brittany	Review documentation regarding common control consideration.	\$290.00	0.8	\$232.00
Martin, Blake	Discussion with A. Brown (Deloitte) regarding documentation within the benefits walkthrough and process understanding memo.	\$230.00	0.5	\$115.00
Martin, Blake	Close notes within the pension benefits process walkthrough.	\$230.00	1.0	\$230.00
Meredith, Wendy	Review management representation letter.	\$380.00	0.5	\$190.00
Meredith, Wendy	Discussion with T. Gillam, T. Kilkenny, M. Azebu, J. Hensel, K. Lanigan, S. Jasinski, T. Pemberton, J. Ncho-Oguie (Deloitte) regarding audit team's procedures to address engagement risk and scope of focused support review.	\$380.00	1.0	\$380.00
Meredith, Wendy	Call with M. Azebu, S. Jasinski, T. Gillam, J. Ncho-Oguie, T. Pemberton (Deloitte) to discuss Q3 significant events and planned quarterly review procedures.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Discussion with T. Gillam, T. Kilkenny, M. Azebu, J. Hensel, K. Lanigan, W. Meredith, S. Jasinski, T. Pemberton (Deloitte) regarding audit team's procedures to address engagement risk and scope of focused support review.	\$380.00	1.0	\$380.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/23/2019				
Ncho-Oguie, Jean-Denis	Call with T. Pemberton, M. Azebu, S. Jasinski, T. Gillam, W. Meredith (Deloitte) to discuss Q3 significant events and planned quarterly review procedures.	\$380.00	0.5	\$190.00
Pemberton, Tricia	Review risk assessment and independence workpapers for the Q3 review of PG&E.	\$380.00	0.5	\$190.00
Pemberton, Tricia	Call with M. Azebu, S. Jasinski, T. Gillam, J. Ncho-Oguie, W. Meredith (Deloitte) to discuss Q3 significant events and planned quarterly review procedures.	\$380.00	0.5	\$190.00
Pemberton, Tricia	Discussion with T. Gillam, T. Kilkenny, M. Azebu, J. Hensel, K. Lanigan, W. Meredith, S. Jasinski, J. Ncho-Oguie (Deloitte) regarding audit team's procedures to address engagement risk and scope of focused support review.	\$380.00	1.0	\$380.00
Rice, Blake	Attend audit status discussion with J. Garboden, A. Chung, N. Riojas, C. Baxter (PG&E), K. Boyce, E. Brown (Deloitte).	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with A. Chung, K. Mallonee (PG&E) regarding draft Form 10-Q financial statements.	\$230.00	1.0	\$230.00
Schloetter, Lexie	Continue to close notes on control workpaper associated with regulatory accounting document approval process.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte) regarding entity level controls.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Close notes on control workpaper associated with regulatory accounting document approval process.	\$200.00	0.5	\$100.00
Uy, Rycel	Analyze income statement variances for Quarter 3 2019.	\$200.00	3.5	\$700.00
Uy, Rycel	Continue to analyze income statement variances for Quarter 3 2019.	\$200.00	2.5	\$500.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/23/2019				
	Varshney, Swati Continue reviewing balance-sheet analytics including identifying reasons for variance between Q3 and December 2018.	\$230.00	1.0	\$230.00
	Varshney, Swati Review balance-sheet analytics including identifying reasons for variance between Q3 and December 2018.	\$230.00	3.0	\$690.00
	Yuen, Jennifer Document the consideration for the recoverability of deferred tax assets.	\$230.00	1.5	\$345.00
	Yuen, Jennifer Review the financial statement footnote on income taxes.	\$230.00	2.0	\$460.00
	Yuen, Jennifer Review uncertain tax benefits documentation.	\$230.00	2.0	\$460.00
	Yuen, Jennifer Review the bankruptcy cost analysis for the income tax consideration.	\$230.00	2.0	\$460.00
	Yuen, Jennifer Prepare documentation on the amortization of deferred taxes.	\$230.00	2.7	\$621.00
10/24/2019				
	Azebu, Matt Discussion with E. Brown (Deloitte) regarding scope of journal entries subject to testing related to risk of management override of controls.	\$230.00	0.5	\$115.00
	Azebu, Matt Review testing of operating effectiveness related to journal entry review controls to address management override.	\$230.00	1.3	\$299.00
	Azebu, Matt Meeting with B. Rice, J. Hamner (Deloitte) to discuss updates to the audit client service plan PowerPoint deck.	\$230.00	1.0	\$230.00
	Basilico, Ellen Meeting with J. Ncho-Oguie, T. Gillam (Deloitte), D. Mielle (PG&E Audit Committee Chair) to discuss third quarter audit review procedures and results.	\$380.00	1.0	\$380.00
	Basilico, Ellen Meeting with J. Ncho-Oguie, T. Gillam (Deloitte), J. Wells (PG&E) to discuss third quarter results of financial review.	\$380.00	1.0	\$380.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/24/2019				
Basilico, Ellen	Meeting with J. Ncho-Oguie, T. Gillam (Deloitte) to discuss results of third quarter meetings and action items for quarterly procedures.	\$380.00	0.5	\$190.00
Basilico, Ellen	Meeting with J. Ncho-Oguie, T. Gillam (Deloitte) to discuss preparation with Audit Committee Chair Meeting for third quarter review.	\$380.00	0.5	\$190.00
Boyce, Kyle	Clean up the journal entry data in order to make selections for management override of controls for the first 6 months.	\$180.00	2.0	\$360.00
Boyce, Kyle	Continue to address notes from J. Hamner (Deloitte) regarding questions for control design around financial closing and reporting process.	\$180.00	2.0	\$360.00
Boyce, Kyle	Address notes from J. Hamner (Deloitte) regarding questions for control design around financial closing and reporting process.	\$180.00	2.5	\$450.00
Brown, Erin	Discussion with M. Azebu (Deloitte) regarding scope of journal entries subject to testing related to risk of management override of controls.	\$180.00	0.5	\$90.00
Brown, Erin	Document guided risk assessment over operating and maintenance expense.	\$180.00	3.0	\$540.00
Brown, Erin	Update status tracking on audit evidence received for internal controls testing.	\$180.00	1.5	\$270.00
Brown, Erin	Continue to prepare documentation on management override of controls through journal entry testing.	\$180.00	2.0	\$360.00
Chopra, Harshita	Review procedures of amounts included in footnotes of the company's financials and tie out to respective Form 10-Q.	\$180.00	1.0	\$180.00
Choudhury, Viki	Clear notes for 4430.02.06 (Windows Unix privileged access testing).	\$230.00	2.0	\$460.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/24/2019				
	Choudhury, Viki Clear notes for 4421F.03d (SAP ECC Process chain access testing).	\$230.00	2.0	\$460.00
	Cochran, James Meeting with P. Giamanco (Deloitte) to debrief on cybersecurity update obtained from the meeting with K. Kay (PG&E).	\$380.00	0.5	\$190.00
	Donahue, Nona Perform 3rd quarter review of unrecognized tax benefits.	\$380.00	3.0	\$1,140.00
	Donahue, Nona Perform 3rd quarter review of income tax provision expense calculation testing.	\$380.00	3.0	\$1,140.00
	Donahue, Nona Perform 3rd quarter review of current tax expense testing.	\$380.00	2.0	\$760.00
	Fazil, Mohamed Analyze the system roles with privileged access to create or modify key configuration in SAP system, Business Warehouse module.	\$230.00	0.5	\$115.00
	Giamanco, Patrick Meeting with J. Cochran (Deloitte) to debrief on cybersecurity update obtained from the meeting with K. Kay (PG&E).	\$330.00	0.5	\$165.00
	Giamanco, Patrick Review the control evaluation around the general information technology control exceptions.	\$330.00	1.0	\$330.00
	Giamanco, Patrick Review user access control over SAP system.	\$330.00	0.5	\$165.00
	Gillam, Tim Meeting with J. Ncho-Oguie, E. Basilico (Deloitte), D. Mielle (PG&E Audit Committee Chair) to discuss third quarter audit review procedures and results.	\$380.00	1.0	\$380.00
	Gillam, Tim Meeting with J. Ncho-Oguie, E. Basilico (Deloitte), J. Wells (PG&E) to discuss third quarter results of financial review.	\$380.00	1.0	\$380.00
	Gillam, Tim Meeting with J. Ncho-Oguie, E. Basilico (Deloitte) to discuss preparation with Audit Committee Chair Meeting for third quarter review.	\$380.00	0.5	\$190.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/24/2019				
Gillam, Tim	Meeting with J. Ncho-Oguie, E. Basilico (Deloitte) to discuss results of third quarter meetings and action items for quarterly procedures.	\$380.00	0.5	\$190.00
Hamner, Jack	Review the design of the financial close workpaper.	\$230.00	1.0	\$230.00
Hamner, Jack	Review the design of the reporting process control workpaper.	\$230.00	1.0	\$230.00
Hamner, Jack	Review financial close workpaper.	\$230.00	1.5	\$345.00
Hamner, Jack	Review reporting process control workpaper.	\$230.00	1.5	\$345.00
Hamner, Jack	Meeting with M. Azebu, B. Rice (Deloitte) to discuss updates to the audit client service plan PowerPoint deck.	\$230.00	1.0	\$230.00
Hamner, Jack	Review the design of the PAR (potential adjustments report) control.	\$230.00	0.8	\$184.00
Hamner, Jack	Review the interim testing selections for the operating effectiveness testing of the journal entry control.	\$230.00	1.2	\$276.00
Jasinski, Samantha	Review summary of audit and audit-related services workpaper.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Review income statement fluctuation analysis workpaper for Q3 quarterly review.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Continue to review income statement fluctuation analysis workpaper for Q3 quarterly review.	\$290.00	2.5	\$725.00
Jasinski, Samantha	Continue to review balance sheet fluctuation analysis workpaper for Q3 quarterly review.	\$290.00	2.5	\$725.00
Kamra, Akanksha	Assess the financial statements comply with the reporting requirement for the Securities and Exchange Commission.	\$290.00	1.0	\$290.00
Maheshwari, Radhika	Continue to correspond numbers in footnotes included in 10Q draft with client's footnote support.	\$200.00	2.0	\$400.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/24/2019				
Maheshwari, Radhika	Correspond numbers in footnotes included in 10Q draft with client's support.	\$200.00	2.0	\$400.00
Martin, Blake	Draft the postretirement benefit other than pension medical asset plan risk assessment.	\$230.00	4.0	\$920.00
Martin, Blake	Document balance sheet variance analysis fluctuation explanations for Quarter 3 2019.	\$230.00	2.0	\$460.00
Ncho-Oguie, Jean-Denis	Meeting with T. Gillam, E. Basilico (Deloitte), D. Mielle (PG&E Audit Committee Chair) to discuss third quarter audit review procedures and results.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Meeting with T. Gillam, E. Basilico (Deloitte), J. Wells (PG&E) to discuss third quarter results of financial review.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Meeting with T. Gillam, E. Basilico (Deloitte) to discuss results of third quarter meetings and action items for quarterly procedures.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Meeting with T. Gillam, E. Basilico (Deloitte) to discuss preparation with Audit Committee Chair Meeting for third quarter review.	\$380.00	0.5	\$190.00
Rice, Blake	Address discrepancies in firm contribution tool with respect to Company affiliates.	\$230.00	2.0	\$460.00
Rice, Blake	Prepare materiality update for quarter 3.	\$230.00	2.0	\$460.00
Rice, Blake	Meeting with M. Azebu, J. Hamner (Deloitte) to discuss updates to the audit client service plan PowerPoint deck.	\$230.00	1.0	\$230.00
Rice, Blake	Prepare quarterly journal entry workpaper.	\$230.00	3.0	\$690.00
Schloetter, Lexie	Document regulatory accounting document control workpaper.	\$200.00	1.5	\$300.00
Uy, Rycel	Analyze documentation for balancing account controls.	\$200.00	9.0	\$1,800.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees	
<i>2019 Audit Services</i>					
10/24/2019					
	Varshney, Swati	Perform tie-out procedures on the audit support for financial statement footnote.	\$230.00	2.0	\$460.00
	Varshney, Swati	Perform review of the tie-out procedures on the financial statement footnotes.	\$230.00	3.0	\$690.00
	Yuen, Jennifer	Update documentation on audit procedures performed in the tax summary memo.	\$230.00	3.3	\$759.00
	Yuen, Jennifer	Review tax memo provided by E. Min and T. Lewis (PG&E).	\$230.00	2.0	\$460.00
	Yuen, Jennifer	Continue to prepare documentation for the effective tax rate reconciliation for the income tax expense.	\$230.00	2.9	\$667.00
10/25/2019					
	Azebu, Matt	Review the testing of design of internal controls over vendor changes in SAP.	\$230.00	2.0	\$460.00
	Azebu, Matt	Review the testing of design over internal control related to approval structure within SAP.	\$230.00	3.0	\$690.00
	Azebu, Matt	Meeting with T. Gillam (Deloitte), J. Lloyd, J. Loduca (PG&E) to perform quarterly management inquiries related to legal matters as part of Q3'19 review procedures.	\$230.00	0.5	\$115.00
	Azebu, Matt	Meeting with T. Gillam (Deloitte), J. Kane (PG&E) to perform quarterly management inquiries related to compliance matters as part of Q3'19 review procedures.	\$230.00	0.5	\$115.00
	Bihm, Christy	Review audit committee communication presentation for quarter 3 financial statement review.	\$380.00	1.0	\$380.00
	Boyce, Kyle	Document tests of detail for the first 6 months selections for risk management override control.	\$180.00	2.0	\$360.00
	Boyce, Kyle	Perform walkthrough discussion with K. Malone (PG&E), J. Hamner (Deloitte) regarding the design of the controls around financial reporting.	\$180.00	0.5	\$90.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/25/2019				
Boyce, Kyle	Document walkthrough discussion on account reconciliation control in the financial closing and reporting process.	\$180.00	3.0	\$540.00
Boyce, Kyle	Review cash flow control documentation.	\$180.00	1.5	\$270.00
Brown, Aaron	Clear notes in post-retirement benefit other than pension risk assessment memos.	\$290.00	0.2	\$58.00
Brown, Aaron	Clear notes on energy procurement substantive testing.	\$290.00	0.5	\$145.00
Brown, Aaron	Review regulatory sectional memo.	\$290.00	0.5	\$145.00
Brown, Erin	Discussion with B. Rice (Deloitte) regarding planned audit work for the third quarter.	\$180.00	0.5	\$90.00
Brown, Erin	Document the design of the internal control over Source to Pay.	\$180.00	1.5	\$270.00
Brown, Erin	Continue to document the design of the internal control over Source to Pay.	\$180.00	2.0	\$360.00
Brown, Erin	Document guided risk assessment over operating and maintenance expense.	\$180.00	2.5	\$450.00
Brown, Erin	Discussion with B. Martin (Deloitte) regarding open workpaper responsibilities.	\$180.00	0.5	\$90.00
Chopra, Harshita	Review procedures of amounts included in footnotes of the company's financials and tie out to Form 10-Q.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue reviewing procedures of amounts included in footnotes of the company's financials and tie out to respective Form 10-Q.	\$180.00	1.5	\$270.00
Donahue, Nona	Continue to perform 3rd quarter review of tax provision.	\$380.00	3.0	\$1,140.00
Donahue, Nona	Perform 3rd quarter review of permanent and temporary differences between book income and tax income in tax provision expense calculation testing.	\$380.00	2.0	\$760.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/25/2019				
Donahue, Nona	Perform 3rd quarter review of deferred taxes.	\$380.00	3.0	\$1,140.00
Fatima, Sana	Continue to prepare draft version of the audit committee communication for quarter 3 Form 10-Q review.	\$120.00	2.5	\$300.00
Giamanco, Patrick	Meeting with B. Long, W. Kipkirui (Deloitte) to discuss interim testing status on general information technology controls.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Draft email to S. Misra, M. Fazil, W. Kipkirui (Deloitte) and Christina Lee (PG&E) to clarify details of control exceptions identified.	\$330.00	0.5	\$165.00
Gillam, Tim	Review the financial statement footnote disclosure around regulatory accounting in the Form 10Q.	\$380.00	2.5	\$950.00
Gillam, Tim	Meeting with M. Azebu (Deloitte), J. Lloyd, J. Loduca (PG&E) to perform quarterly management inquiries related to legal matters as part of Q3'19 review procedures.	\$380.00	0.5	\$190.00
Gillam, Tim	Meeting with M. Azebu (Deloitte), J. Kane (PG&E) to perform quarterly management inquiries related to compliance matters as part of Q3'19 review procedures.	\$380.00	0.5	\$190.00
Hamner, Jack	Perform walkthrough discussion with K. Malone (PG&E), K. Boyce (Deloitte) regarding the design of the controls around financial reporting.	\$230.00	0.5	\$115.00
Hamner, Jack	Review the design of the financial close workpaper.	\$230.00	1.5	\$345.00
Hamner, Jack	Review the design of the reporting process control workpaper.	\$230.00	1.5	\$345.00
Hamner, Jack	Review the design of regulatory balancing account control workpaper.	\$230.00	3.0	\$690.00
Hamner, Jack	Continue to review the design of regulatory balancing account control workpaper.	\$230.00	1.5	\$345.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/25/2019				
Jasinski, Samantha	Review balance sheet fluctuation analysis workpaper for Q3 quarterly review.	\$290.00	4.0	\$1,160.00
Jasinski, Samantha	Continue to review balance sheet fluctuation analysis workpaper for Q3 quarterly review	\$290.00	3.0	\$870.00
K, Kavya	Document internal control testing around periodic access review is performed in SSAP system, Enterprise Resource Planning Central Component module.	\$200.00	1.0	\$200.00
Kamra, Akanksha	Assess compliance of financial statements disclosure with the accounting standards.	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Meeting with B. Long, P. Giamanco (Deloitte) to discuss interim testing status on general information technology controls.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Continue to document internal control consideration around control exceptions identified in quarter 3, 2019.	\$230.00	2.5	\$575.00
Kipkirui, Winnie	Update internal control consideration around control exceptions identified in quarter 3, 2019.	\$230.00	3.0	\$690.00
Long, Brittany	Meeting with W. Kipkirui, P. Giamanco (Deloitte) to discuss interim testing status on general information technology controls.	\$290.00	0.5	\$145.00
Madhuha, Myakala	Review corporate organization tree for PG&E.	\$120.00	0.5	\$60.00
Martin, Blake	Discussion with E. Brown (Deloitte) regarding open workpaper responsibilities.	\$230.00	0.5	\$115.00
Martin, Blake	Draft the postretirement benefit other than pension life insurance asset plan risk assessment.	\$230.00	2.5	\$575.00
Martin, Blake	Close notes within the pension benefits account reconciliation control testing working paper.	\$230.00	2.5	\$575.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/25/2019				
Rice, Blake	Discussion with E. Brown (Deloitte) regarding planned audit work for the third quarter.	\$230.00	0.5	\$115.00
Rice, Blake	Prepare the listing of workpapers for the review by engagement quality control reviewer.	\$230.00	1.5	\$345.00
Rice, Blake	Perform tie out procedures on quarter 3 draft Form 10-Q financial statements.	\$230.00	3.0	\$690.00
Schloetter, Lexie	Update documentation on control workpaper associated with regulatory accounting document approval.	\$200.00	2.0	\$400.00
Uy, Rycel	Analyze documentation for balancing account controls.	\$200.00	7.5	\$1,500.00
Varshney, Swati	Perform review of the tie-out procedures on the financial statement	\$230.00	3.0	\$690.00
Varshney, Swati	Continue to perform tie-out testing procedures on the audit support for financial statement footnote.	\$230.00	3.0	\$690.00
Yuen, Jennifer	Update conclusion drawn based on audit procedures performed in the tax summary memo.	\$230.00	2.9	\$667.00
10/26/2019				
Gillam, Tim	Review the Form 10-Q financial statement.	\$380.00	3.0	\$1,140.00
10/27/2019				
Meredith, Wendy	Review third quarter PG&E internal audit reports.	\$380.00	0.5	\$190.00
10/28/2019				
Adams, Haley	Discussion with J. Hamner, K. Boyce (Deloitte) regarding procurement substantive testing.	\$230.00	1.0	\$230.00
Azebu, Matt	Prepare memo summarizing the audit team's planned responses to increased engagement risk and involvement of focused support reviewer.	\$230.00	1.0	\$230.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/28/2019				
Azebu, Matt	Review the memo summarizing audit team's approach for testing journal entries and the related risks of management override of controls.	\$230.00	2.5	\$575.00
Azebu, Matt	Discussion with L. Schloetter, B. Martin, R. Uy, J. Hamner, S. Jasinski, E. Brown, B. Rice, K. Boyce, A. Brown (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Boyce, Kyle	Discussion with B. Rice, E. Brown (Deloitte) with regards to the Q3 tie-out process.	\$180.00	1.0	\$180.00
Boyce, Kyle	Discussion with L. Schloetter, B. Martin, R. Uy, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, A. Brown (Deloitte) regarding status of workpaper priorities.	\$180.00	0.5	\$90.00
Boyce, Kyle	Prepare footnote tie-out on bankruptcy filing disclosure for Q3.	\$180.00	1.5	\$270.00
Boyce, Kyle	Prepare footnote tie-out on regulatory assets/liabilities disclosure for Q3.	\$180.00	1.0	\$180.00
Boyce, Kyle	Perform tie-out procedures on the statement of equity tie out workpaper for Q3.	\$180.00	2.5	\$450.00
Boyce, Kyle	Discussion with H. Adams, J. Hamner (Deloitte) regarding procurement substantive testing.	\$180.00	1.0	\$180.00
Boyce, Kyle	Address notes from J. Hamner (Deloitte) around questions for control design around financial closing and reporting process.	\$180.00	0.5	\$90.00
Brown, Aaron	Discussion with L. Schloetter, B. Martin, R. Uy, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce (Deloitte) regarding status of workpaper priorities.	\$290.00	0.5	\$145.00
Brown, Erin	Discussion with B. Rice, K. Boyce (Deloitte) with regards to the Q3 tie out process.	\$180.00	1.5	\$270.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/28/2019				
Brown, Erin	Continue to document the planned substantive procedures over Source to Pay.	\$180.00	0.5	\$90.00
Brown, Erin	Discussion with L. Schloetter, B. Martin, R. Uy, J. Hamner, S. Jasinski, M. Azebu, B. Rice, K. Boyce, A. Brown (Deloitte) regarding status of workpaper priorities.	\$180.00	0.5	\$90.00
Brown, Erin	Perform tie out procedures on PG&E's 10Q footnotes disclosure on regulatory accounting.	\$180.00	3.0	\$540.00
Brown, Erin	Perform tie out procedures on PG&E's 10Q footnotes disclosure on debt.	\$180.00	1.5	\$270.00
Choudhury, Viki	Update internal control exceptions identified around information technology control testing.	\$230.00	2.0	\$460.00
Cochran, James	Review risk assessment around information technology infrastructure.	\$380.00	0.5	\$190.00
Fazil, Mohamed	Meeting with P. Giamanco, B. Long, W. Kipkirui (Deloitte) to discuss the findings arising from SAP system testing.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Document internal control consideration around user access exceptions on SAP system.	\$230.00	3.0	\$690.00
Giamanco, Patrick	Meeting with B. Long, W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting with B. Long, W. Kipkirui, M. Fazil (Deloitte) to discuss the findings arising from SAP system testing.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Meeting (partial) with W. Kipkirui (Deloitte), G. Gadelha, C. Lee, S. Currie, T. Yuen (PG&E) to discuss findings arising from SAP system testing.	\$330.00	0.5	\$165.00
Gillam, Tim	Review quarterly workpaper on audit summary memo.	\$380.00	1.5	\$570.00
Gillam, Tim	Review quarterly workpaper on tax summary memo.	\$380.00	1.5	\$570.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/28/2019				
Hamner, Jack	Review the design of financial close workpaper.	\$230.00	1.5	\$345.00
Hamner, Jack	Review the reporting process controls workpaper.	\$230.00	1.5	\$345.00
Hamner, Jack	Perform substantive analytical procedures on the portfolio allocation balancing accounts.	\$230.00	1.0	\$230.00
Hamner, Jack	Discussion with L. Schloetter, B. Martin, R. Uy, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce, A. Brown (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Hamner, Jack	Meeting with J. Hong (PG&E) to discuss the design of property, plant, and equipment controls.	\$230.00	0.5	\$115.00
Hamner, Jack	Meeting with J. Hong, J. Yung (PG&E) to review the design of property, plant, and equipment controls.	\$230.00	1.0	\$230.00
Hamner, Jack	Meeting with M. Gilbert (PG&E) to discuss the design of property, plant, and equipment controls.	\$230.00	1.0	\$230.00
Hamner, Jack	Meeting with M. Lum (PG&E) to discuss the design of property, plant, and equipment controls.	\$230.00	0.5	\$115.00
Hamner, Jack	Meeting with M. Lum, A. Choi (PG&E) to discuss the design of property, plant, and equipment controls.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with H. Adams, K. Boyce (Deloitte) regarding procurement substantive testing.	\$230.00	1.0	\$230.00
Jasinski, Samantha	Discussion with L. Schloetter, B. Martin, R. Uy, J. Hamner, E. Brown, M. Azebu, B. Rice, K. Boyce, A. Brown (Deloitte) regarding status of workpaper priorities.	\$290.00	0.5	\$145.00
Kipkirui, Winnie	Update documentation for internal control consideration related to control exceptions identified in SAP system testing.	\$230.00	3.0	\$690.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/28/2019				
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long, M. Fazil (Deloitte) to discuss the findings arising from SAP system testing.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with P. Giamanco (Deloitte), G. Gadelha, C. Lee, S. Currie, T. Yuen (PG&E) to discuss findings arising from SAP system testing.	\$230.00	1.2	\$276.00
Long, Brittany	Meeting with P. Giamanco, W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with P. Giamanco, W. Kipkirui, M. Fazil (Deloitte) to discuss the findings arising from SAP system testing.	\$290.00	1.0	\$290.00
Long, Brittany	Review documentation for internal control consideration related to control exceptions identified in SAP system testing.	\$290.00	1.5	\$435.00
Martin, Blake	Discussion with L. Schloetter, R. Uy, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce, A. Brown (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Meredith, Wendy	Review update audit materiality analysis.	\$380.00	1.0	\$380.00
Rice, Blake	Prepare annual independence letter for upcoming audit committee meeting in December.	\$230.00	1.5	\$345.00
Rice, Blake	Discussion with L. Schloetter, B. Martin, R. Uy, J. Hamner, S. Jasinski, E. Brown, M. Azebu, K. Boyce, A. Brown (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Rice, Blake	Prepare cash flow statement workpaper.	\$230.00	3.0	\$690.00
Rice, Blake	Address notes within income statement analytics workpaper.	\$230.00	2.5	\$575.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/28/2019				
Rice, Blake	Discussion with E. Brown, K. Boyce (Deloitte) with regards to the Q3 tie out process.	\$230.00	1.0	\$230.00
Schloetter, Lexie	Update regulatory accounting document control workpaper.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Discussion with C. Fong (PG&E) related to regulatory accounting document.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with B. Martin, R. Uy, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce, A. Brown (Deloitte) regarding status of workpaper priorities.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Update operating and maintenance analytic.	\$200.00	0.5	\$100.00
Uy, Rycel	Update documentation for balancing account controls.	\$200.00	2.5	\$500.00
Uy, Rycel	Continue to update documentation for balancing account controls.	\$200.00	5.0	\$1,000.00
Uy, Rycel	Discussion with L. Schloetter, B. Martin, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce, A. Brown (Deloitte) regarding status of workpaper priorities.	\$200.00	0.5	\$100.00
10/29/2019				
Adams, Haley	Discussion with S. Jasinski, J. Hamner, R. Uy, A. Brown, B. Rice, M. Azebu (Deloitte) regarding balancing accounts substantive testing.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with S. Jasinski, J. Hamner, R. Uy, H. Adams, A. Brown, B. Rice (Deloitte) regarding balancing accounts substantive testing.	\$230.00	0.5	\$115.00
Azebu, Matt	Review journal entry profiling for entries to be selected for further testing to address the risk of management override.	\$230.00	1.0	\$230.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/29/2019				
Azebu, Matt	Discussion with J. Ncho-Oguie, S. Jasinski, B. Rice (Deloitte) regarding consideration of meter to cash control walkthrough finding.	\$230.00	0.5	\$115.00
Boyce, Kyle	Discussion with F. Chang (PG&E), J. Hamner (Deloitte) regarding the related parties financial closing and reporting process control.	\$180.00	0.5	\$90.00
Boyce, Kyle	Close notes on the design of cash flow control in the financial closing and reporting process.	\$180.00	0.5	\$90.00
Boyce, Kyle	Perform tie-out procedures on the footnote on bankruptcy disclosure.	\$180.00	2.5	\$450.00
Boyce, Kyle	Prepare footnote tie-out on summary of accounting policies disclosure for Q3.	\$180.00	4.0	\$720.00
Boyce, Kyle	Document information obtained from control walkthroughs in the financial closing and reporting process .	\$180.00	1.0	\$180.00
Boyce, Kyle	Discussion with S. Hunter (PG&E), J. Hamner (Deloitte) regarding the contracts types listing financial closing and reporting process control.	\$180.00	0.5	\$90.00
Brown, Aaron	Discussion with S. Jasinski, J. Hamner, R. Uy, H. Adams, B. Rice, M. Azebu (Deloitte) regarding balancing accounts substantive testing.	\$290.00	0.5	\$145.00
Chopra, Harshita	Update the summary of issuances by California Public Utility Commission to assess control.	\$180.00	0.5	\$90.00
Choudhury, Viki	Update internal control consideration to establish the relationship between the job role and system access.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Address review comments on change management control around monitoring system setting for SAP system, Business Planning & Consolidation module.	\$230.00	2.5	\$575.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/29/2019				
Fazil, Mohamed	Address review comments on segregation of duties analysis on SAP system, Governance, Risk and Compliance module.	\$230.00	0.5	\$115.00
Giamanco, Patrick	Discussion with G. Gadelha, and C. Lee (PG&E) to communicate information technology control exceptions identified.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Discussion with G. Gadelha, and C. Lee (PG&E) to discussed required steps to evaluate the control exceptions.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Discussion with G. Gadelha, and C. Lee (PG&E) to discussed mitigating procedures on the internal control observation.	\$330.00	0.5	\$165.00
Hamner, Jack	Meeting with B. Rice (Deloitte) to discuss next steps and planning for the property, plant, and equipment control and substantive workpapers.	\$230.00	1.0	\$230.00
Hamner, Jack	Discussion with S. Hunter (PG&E), K. Boyce (Deloitte) regarding the contracts types listing FCRP control.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with F. Chang (PG&E), K. Boyce (Deloitte) regarding the related parties FCRP control.	\$230.00	0.5	\$115.00
Hamner, Jack	Clear notes in the draft engagement letters (Integrated Audit, Nuclear Decommissioning Engagement letters).	\$230.00	2.0	\$460.00
Hamner, Jack	Perform substantive analytical procedures on the Energy Resource Recovery Balancing Account.	\$230.00	2.0	\$460.00
Hamner, Jack	Discussion with S. Jasinski, R. Uy, H. Adams, A. Brown, B. Rice, M. Azebu (Deloitte) regarding balancing accounts substantive testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Review the regulatory balancing account control workpaper.	\$230.00	2.0	\$460.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/29/2019				
Jasinski, Samantha	Discussion with J. Ncho-Oguie, B. Rice, M. Azebu (Deloitte) regarding consideration of meter to cash control walkthrough finding.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discussion with J. Hamner, R. Uy, H. Adams, A. Brown, B. Rice, M. Azebu (Deloitte) regarding balancing accounts substantive testing.	\$290.00	0.5	\$145.00
Long, Brittany	Review interim period information technology control testing results for SAP system.	\$290.00	1.5	\$435.00
Madhuha, Myakala	Update details of the corporate tree to assess independence consideration.	\$120.00	0.2	\$24.00
Meredith, Wendy	Meeting B. Rice (Deloitte) regarding asset retirement obligation approach for year end audit.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Discussion with S. Jasinski, B. Rice, M. Azebu (Deloitte) regarding consideration of meter to cash control walkthrough finding.	\$380.00	0.5	\$190.00
Pemberton, Tricia	Review documentation on the summary of procedures performed for quarter ended 9/30/19.	\$380.00	1.0	\$380.00
Rice, Blake	Discussion with J. Ncho-Oguie, S. Jasinski, M. Azebu (Deloitte) regarding consideration of meter to cash control walkthrough finding.	\$230.00	0.5	\$115.00
Rice, Blake	Prepare balance sheet statement analytics.	\$230.00	2.5	\$575.00
Rice, Blake	Update materiality based on quarter 3 actuals and items impacting comparability.	\$230.00	3.0	\$690.00
Rice, Blake	Meeting with J. Hamner (Deloitte) to discuss next steps and planning for the property, plant, and equipment control and substantive workpapers.	\$230.00	1.0	\$230.00
Rice, Blake	Prepare annual audit quality letter for December audit committee	\$230.00	1.5	\$345.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/29/2019				
Rice, Blake	Meeting W. Meredith (Deloitte) regarding asset retirement obligation approach for year end audit.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with S. Jasinski, J. Hamner, R. Uy, H. Adams, A. Brown, M. Azebu (Deloitte) regarding balancing accounts substantive testing.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Update regulatory accounting document control workpaper.	\$200.00	1.5	\$300.00
Uy, Rycel	Discussion with S. Jasinski, J. Hamner, H. Adams, A. Brown, B. Rice, M. Azebu (Deloitte) regarding balancing accounts substantive testing.	\$200.00	0.5	\$100.00
Uy, Rycel	Update documentation for potential adjustment report controls testing.	\$200.00	4.0	\$800.00
Uy, Rycel	Update documentation for balancing accounts control testing.	\$200.00	3.5	\$700.00
10/30/2019				
Alfahhad, Abdulrahman	Meeting with P. Giamanco, B. Long, W. Kipkirui, M. Fazil (Deloitte) to discuss the current status of the information technology audit.	\$200.00	0.5	\$100.00
Azebu, Matt	Discussion with K. Xu (PG&E), J. Hamner, K. Boyce (Deloitte) regarding the tax top level adjustment as part of the consolidation control.	\$230.00	0.5	\$115.00
Azebu, Matt	Review draft engagement letters to be provided to audit committee.	\$230.00	2.0	\$460.00
Azebu, Matt	Review Q3'19 summary memo documenting quarterly review procedures performed.	\$230.00	2.0	\$460.00
Boyce, Kyle	Discussion with K. Xu (PG&E), M. Azebu, J. Hamner (Deloitte) regarding the tax top level adjustment as part of the consolidation control.	\$180.00	0.5	\$90.00
Boyce, Kyle	Continue to document information obtained from control walkthroughs in the financial closing and reporting process.	\$180.00	1.0	\$180.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/30/2019				
	Boyce, Kyle Prepare documentation on the contingency disclosure for Q3 Form 10-Q tie-out.	\$180.00	3.5	\$630.00
	Brown, Erin Perform tie out procedures on PG&E's 10Q footnotes disclosure on equity.	\$180.00	2.0	\$360.00
	Brown, Erin Perform tie out procedures on PG&E's 10Q footnotes disclosure on fair value measurement.	\$180.00	3.0	\$540.00
	Brown, Erin Perform tie out procedures on PG&E's 10Q footnotes disclosure on derivatives.	\$180.00	2.5	\$450.00
	Chopra, Harshita Prepare the summary of issuances by California Public Utility Commission to assess control.	\$180.00	3.0	\$540.00
	Fazil, Mohamed Meeting with P. Giamanco, B. Long, W. Kipkirui, A. Alfahhad (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
	Fazil, Mohamed Address review notes on privileged access testing on administrative access for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	3.5	\$805.00
	Fazil, Mohamed Continue to address review comments on segregation of duties analysis on SAP system, Governance, Risk and Compliance module.	\$230.00	2.0	\$460.00
	Giamanco, Patrick Meeting with B. Long, W. Kipkirui, M. Fazil, A. Alfahhad (Deloitte) to discuss the current status of the information technology audit.	\$330.00	0.5	\$165.00
	Giamanco, Patrick Review information technology job monitoring control.	\$330.00	0.5	\$165.00
	Hamner, Jack Review the regulatory balancing account control workpapers.	\$230.00	2.5	\$575.00
	Hamner, Jack Continue to review the regulatory balancing account control workpapers.	\$230.00	1.5	\$345.00
	Hamner, Jack Continue to perform substantive analytical procedures on the portfolio allocation balancing accounts.	\$230.00	2.0	\$460.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/30/2019				
Hamner, Jack	Prepare design and implementation testing for the property, plant and equipment controls.	\$230.00	1.0	\$230.00
Hamner, Jack	Discussion with K. Xu (PG&E), M. Azebu, K. Boyce (Deloitte) regarding the tax top level adjustment as part of the consolidation control.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with R. Uy (Deloitte) regarding potential adjustment report controls testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Prepare the client service plan PowerPoint deck for presentation to the audit committee.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long, M. Fazil, A. Alfahhad (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Prepare detailed work allocation plan, including budget and level of review, for tasks to be performed in the information technology audit plan.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the budget and the tracker used for workpapers.	\$230.00	0.5	\$115.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the budget and the tracker used for workpapers.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with P. Giamanco, W. Kipkirui, M. Fazil, A. Alfahhad (Deloitte) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Long, Brittany	Prepare information technology audit plan for tasks to be performed at year-end.	\$290.00	1.0	\$290.00
Madhuha, Myakala	Assess independence consideration using the information of the entities in the PG&E corporate tree.	\$120.00	0.3	\$36.00
Ncho-Oguie, Jean-Denis	Review draft Form 10-Q of the financial statements for PG&E Q3 2019 review.	\$380.00	2.5	\$950.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/30/2019				
	Ncho-Oguie, Jean-Denis Review Q3 2019 variance analysis for balance sheet.	\$380.00	2.0	\$760.00
	Rice, Blake Prepare audit pricing information for December Audit Committee presentation.	\$230.00	1.5	\$345.00
	Rice, Blake Review balance sheet analytics.	\$230.00	2.0	\$460.00
	Schloetter, Lexie Close notes on the control workpaper related to regulatory accounting documents.	\$200.00	1.0	\$200.00
	Schloetter, Lexie Document selections of regulatory reconciliation control.	\$200.00	2.0	\$400.00
	Schloetter, Lexie Close notes on regulatory memo.	\$200.00	0.5	\$100.00
	Uy, Rycel Continue to update documentation for balancing accounts control testing.	\$200.00	1.5	\$300.00
	Uy, Rycel Update documentation for balancing accounts control testing.	\$200.00	2.5	\$500.00
	Uy, Rycel Continue to update documentation for balancing accounts control testing.	\$200.00	3.5	\$700.00
	Uy, Rycel Discussion with J. Hamner (Deloitte) regarding potential adjustment report controls testing.	\$200.00	0.5	\$100.00
10/31/2019				
	Azebu, Matt Continue to review profiling of journal entries to be subjected to further testing to address risk of management override of controls.	\$230.00	2.0	\$460.00
	Boyce, Kyle Perform tie-out on debt footnote disclosure for the Q3 10Q.	\$180.00	2.5	\$450.00
	Boyce, Kyle Perform tie-out on equity footnote disclosure for the Q3 10Q.	\$180.00	2.0	\$360.00
	Boyce, Kyle Update the financial closing and reporting process flow chart workbook.	\$180.00	0.5	\$90.00
	Boyce, Kyle Update financial closing and reporting process risk of material misstatement workbook.	\$180.00	0.5	\$90.00
	Boyce, Kyle Close notes on the control around identification of related parties.	\$180.00	1.0	\$180.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/31/2019				
Boyce, Kyle	Document information gained from control walkthroughs around accounting consolidation.	\$180.00	1.0	\$180.00
Brown, Aaron	Review interim operating and maintenance expense testing.	\$290.00	2.3	\$667.00
Brown, Erin	Perform tie out procedures on PG&E's 10Q footnotes disclosure on contingencies.	\$180.00	2.0	\$360.00
Brown, Erin	Perform tie out procedures on PG&E's 10Q footnotes disclosure on company's commitment.	\$180.00	2.5	\$450.00
Brown, Erin	Continue to perform tie out procedures on PG&E's 10Q footnotes disclosure on debt.	\$180.00	2.0	\$360.00
Brown, Erin	Assess personnel or organizational change requests control over Source to Pay.	\$180.00	1.0	\$180.00
Chopra, Harshita	Document the procedures performed relating to reading the board of director meeting minutes.	\$180.00	2.0	\$360.00
Cochran, James	Update work paper review scheduled and budget to actual.	\$380.00	0.5	\$190.00
Giamanco, Patrick	Review privileged access control on utility plant asset system.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting with B. Long, W. Kipkirui, P. Giamanco (Deloitte) to discuss internal control consideration on exceptions identified in SAP system.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Review evaluation of control exceptions to assess whether there are any unaddressed audit risks.	\$330.00	1.0	\$330.00
Hamner, Jack	Meeting with M. Westendorf, B. Ligon to discuss workpaper allocation for the property, plant, and equipment control, substantive, and memo workpapers.	\$230.00	0.5	\$115.00
Hamner, Jack	Review the design of controls testing for the financial close and reporting process control workpaper.	\$230.00	1.5	\$345.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/31/2019				
Hamner, Jack	Continue to perform substantive analytical procedures on the Energy Resource Recovery Balancing Account.	\$230.00	2.0	\$460.00
Hamner, Jack	Prepare the footnote 8 - derivatives footnote as part of the Q3'2019 quarterly review procedures.	\$230.00	3.0	\$690.00
Hamner, Jack	Review the regulatory balancing account control workpaper.	\$230.00	2.0	\$460.00
Holker, Sangeeta	Review Deloitte's independence compliance with the entities in the PG&E corporate tree.	\$120.00	0.2	\$24.00
Kipkirui, Winnie	Meeting with B. Long, W. Kipkirui, P. Giamanco (Deloitte) to discuss internal control consideration on exceptions identified in SAP system.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Address comments around the testing performed on new user access for customer billing system.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Address comments around the testing performed on new user access for procurement system.	\$230.00	1.5	\$345.00
Long, Brittany	Meeting with B. Long, W. Kipkirui, P. Giamanco (Deloitte) to discuss internal control consideration on exceptions identified in SAP system.	\$290.00	0.5	\$145.00
Long, Brittany	Review internal control evaluation on control exceptions identified in SAP system testing.	\$290.00	2.0	\$580.00
Long, Brittany	Updated information technology audit plan with the current status based on interim period progress.	\$290.00	1.0	\$290.00
Martin, Blake	Attend (partial) the October 2019 Potential Adjustment Report review meeting with R. Uy (Deloitte), D. Thomason, P. Ong , J. Garboden (PG&E).	\$230.00	1.0	\$230.00
Meredith, Wendy	Review draft third quarter 2019 management representation letter revisions.	\$380.00	0.5	\$190.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/31/2019				
Ncho-Oguie, Jean-Denis	Review draft Form 10-Q of the financial statement footnotes.	\$380.00	2.0	\$760.00
Ncho-Oguie, Jean-Denis	Review Q3 financial statement variance analysis for income statement.	\$380.00	2.0	\$760.00
Ncho-Oguie, Jean-Denis	Review Q3 financial statement variance analysis for equity statement.	\$380.00	1.0	\$380.00
Rice, Blake	Review financial statement footnote tie-out workpaper.	\$230.00	3.0	\$690.00
Rice, Blake	Perform tie out procedures on quarter 3 draft Form 10-Q financial statements.	\$230.00	2.0	\$460.00
Schloetter, Lexie	Discussion with D. Diaz (PG&E) related to the quarterly tie out of the Form 10-Q financial statement.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Close notes related to operating and maintenance analytic.	\$200.00	1.5	\$300.00
Uy, Rycel	Attend the October 2019 Potential Adjustment Report review meeting with B. Martin (Deloitte), D. Thomason, P. Ong , J. Garboden (PG&E).	\$200.00	1.5	\$300.00
Uy, Rycel	Update documentation for potential adjustment report review control testing.	\$200.00	1.5	\$300.00
Uy, Rycel	Update documentation for balancing accounts control testing.	\$200.00	2.5	\$500.00
Uy, Rycel	Continue to update documentation for balancing accounts control testing.	\$200.00	2.0	\$400.00
Uy, Rycel	Discussion with D. Mok (PG&E) regarding expense reconciliations for balancing account controls testing.	\$200.00	0.5	\$100.00
Varshney, Swati	Continue reviewing summarization of board minutes to analyze if any item has a financial statement impact and may change the audit procedures.	\$230.00	3.0	\$690.00
Varshney, Swati	Review summary of board minutes to analyze if any item has financial statement impact and may change the audit procedures.	\$230.00	3.0	\$690.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/01/2019				
Adams, Haley	Discussion with J. Hamner, R. Uy (Deloitte) regarding balancing accounts substantive testing.	\$230.00	1.0	\$230.00
Alfahhad, Abdulrahman	Review the audit evidence provided for the information technology system role testing for access security.	\$200.00	1.5	\$300.00
Azebu, Matt	Discussion with B. Rice, J. Hamner, B. Martin, R. Uy, K. Boyce (Deloitte) regarding management override of controls testing support.	\$230.00	1.0	\$230.00
Azebu, Matt	Review testing of design of internal controls related to financial close and reporting process.	\$230.00	1.5	\$345.00
Azebu, Matt	Discussion with R. Uy, J. Hamner, E. Brown, B. Rice, K. Boyce (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Azebu, Matt	Review background check and conflict check responses for new board members as part of Q3'19 quarterly review procedures.	\$230.00	1.0	\$230.00
Boyce, Kyle	Discussion with M. Azebu, B. Rice, J. Hamner, B. Martin, R. Uy (Deloitte) regarding management override of controls testing support.	\$180.00	1.0	\$180.00
Boyce, Kyle	Update financial closing and reporting process risk of material misstatement workbook.	\$180.00	2.0	\$360.00
Boyce, Kyle	Discussion with R. Uy, J. Hamner, E. Brown, M. Azebu, B. Rice (Deloitte) regarding status of workpaper priorities.	\$180.00	0.5	\$90.00
Brown, Erin	Discussion with R. Uy, J. Hamner, M. Azebu, B. Rice, K. Boyce (Deloitte) regarding status of workpaper priorities.	\$180.00	0.5	\$90.00
Brown, Erin	Prepare analytic to support the guided risk assessment over Source to Pay.	\$180.00	2.0	\$360.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/01/2019				
Brown, Erin	Assess control behind the approval of Purchase Orders and Non- Purchase Orders within Source to Pay.	\$180.00	5.0	\$900.00
Chopra, Harshita	Document the procedures performed relating to minutes of board of director meetings and the agendas.	\$180.00	0.5	\$90.00
Cochran, James	Review interim information technology control user access testing around SAP system, Enterprise Resource Planning Central Component module.	\$380.00	1.5	\$570.00
Giamanco, Patrick	Meeting with B. Long and P. Giamanco (Deloitte) to understand the information technology status to plan for year-end audit.	\$330.00	2.0	\$660.00
Hamner, Jack	Discussion with M. Azebu, B. Rice, B. Martin, R. Uy, K. Boyce (Deloitte) regarding management override of controls testing support.	\$230.00	1.0	\$230.00
Hamner, Jack	Prepare design and implementation testing for the property, plant and equipment controls.	\$230.00	2.0	\$460.00
Hamner, Jack	Review the design of controls testing for the financial close and reporting process control workpapers.	\$230.00	2.5	\$575.00
Hamner, Jack	Discussion with R. Uy, E. Brown, M. Azebu, B. Rice, K. Boyce (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Hamner, Jack	Pull invoices from SAP for property, plant, and equipment testing based upon interim selections.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with H. Adams, R. Uy (Deloitte) regarding balancing accounts substantive testing.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Update SAP system testing exception listing.	\$230.00	1.0	\$230.00
Long, Brittany	Meeting with P. Giamanco (Deloitte) to understand the information technology status to plan for year-end audit	\$290.00	2.0	\$580.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/01/2019				
Martin, Blake	Discussion with M. Azebu, B. Rice, J. Hamner, R. Uy, K. Boyce (Deloitte) regarding management override of controls testing support.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with M. Azebu, J. Hamner, B. Martin, R. Uy, K. Boyce (Deloitte) regarding management override of controls testing support.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with R. Uy, J. Hamner, E. Brown, M. Azebu, K. Boyce (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Rice, Blake	Prepare summary memo for quarter 3.	\$230.00	2.5	\$575.00
Rice, Blake	Prepare assessment of misstatements workpaper.	\$230.00	2.5	\$575.00
Rice, Blake	Review audit committee quarter 3 draft.	\$230.00	3.0	\$690.00
Uy, Rycel	Discussion with M. Azebu, B. Rice, J. Hamner, B. Martin, K. Boyce (Deloitte) regarding management override of controls testing support.	\$200.00	1.0	\$200.00
Uy, Rycel	Update documentation for potential adjustment report controls testing.	\$200.00	1.5	\$300.00
Uy, Rycel	Continue to update documentation for potential adjustment report controls testing.	\$200.00	4.0	\$800.00
Uy, Rycel	Discussion with H. Adams, J. Hamner (Deloitte) regarding balancing accounts substantive testing.	\$200.00	1.0	\$200.00
Uy, Rycel	Discussion with J. Hamner, E. Brown, M. Azebu, B. Rice, K. Boyce (Deloitte) regarding status of workpaper priorities.	\$200.00	0.5	\$100.00
11/02/2019				
Pemberton, Tricia	Review the Q3 2019 draft form 10-Q.	\$380.00	1.5	\$570.00
Varshney, Swati	Review internal audit reports to identify if there is any matter impacting financial statements.	\$230.00	3.0	\$690.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/02/2019				
	Varshney, Swati Continue reviewing internal audit reports to identify if there is any matter impacting financial statements.	\$230.00	1.0	\$230.00
11/03/2019				
	Pemberton, Tricia Review updated Q3 10-Q financial statement draft.	\$380.00	1.0	\$380.00
11/04/2019				
	Azebu, Matt Review the tie out of the amounts disclosed in the Q3 financial statements to supporting documents provided by PG&E and audit team's interim review procedures.	\$230.00	2.5	\$575.00
	Azebu, Matt Discussion with K. Mallonee, A. Chung (PG&E), B. Rice, S. Jasinski, W. Meredith (Deloitte) regarding comments in the draft Q3 financial statements prepared on Form 10-Q.	\$230.00	0.5	\$115.00
	Azebu, Matt Discussion with W. Meredith, B. Rice (Deloitte) to discuss comments on the disclosures included in the Q3 financial statements prepared on Form 10-Q.	\$230.00	0.5	\$115.00
	Azebu, Matt Discussion with B. Martin, J. Hamner, E. Brown, B. Rice, R. Uy, K. Boyce, S. Varshney, A. Kamra (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
	Azebu, Matt Discussion with B. Martin, J. Hamner, S. Jasinski, B. Rice, J. Ncho Oguie (Deloitte) regarding status of audit work sections and the project plan for the month of November.	\$230.00	1.5	\$345.00
	Boyce, Kyle Prepare the Q3 financial statement tie out.	\$180.00	4.5	\$810.00
	Boyce, Kyle Discussion with B. Martin, J. Hamner, E. Brown, M. Azebu, B. Rice, R. Uy, S. Varshney, A. Kamra (Deloitte) regarding status of workpaper priorities.	\$180.00	0.5	\$90.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/04/2019				
Brown, Erin	Perform tie out procedures on PG&E's 10Q financial statement footnotes disclosures.	\$180.00	7.5	\$1,350.00
Brown, Erin	Discussion with B. Martin, J. Hamner, M. Azebu, B. Rice, R. Uy, K. Boyce, S. Varshney, A. Kamra (Deloitte) regarding status of workpaper priorities.	\$180.00	0.5	\$90.00
Cochran, James	Continue to review PG&E general information technology workpaper on access security.	\$380.00	0.5	\$190.00
Fazil, Mohamed	Address review notes for privileged access control for SAP system, Business Planning & Consolidation module.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Address review notes for privileged access control configuration for SAP system, Business Planning & Consolidation module.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Address review notes on control for SAP's business warehouse system.	\$230.00	2.0	\$460.00
Giamanco, Patrick	Review automated control testing in customer billing system.	\$330.00	1.0	\$330.00
Gillam, Tim	Review the Q3 audit committee presentation material.	\$380.00	3.0	\$1,140.00
Gillam, Tim	Prepare presentation material for the audit committee.	\$380.00	2.5	\$950.00
Hamner, Jack	Prepare the procurement Energy Resource Recovery Account / Portfolio Allocation Balancing Account substantive analytic.	\$230.00	1.0	\$230.00
Hamner, Jack	Prepare the PowerPoint deck for the client acceptance presentation to the PG&E Audit Committee.	\$230.00	2.0	\$460.00
Hamner, Jack	Discussion with B. Martin, M. Azebu, S. Jasinski, B. Rice, J. Ncho Oguie (Deloitte) regarding status of audit work sections and the project plan for the month of November.	\$230.00	1.5	\$345.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/04/2019				
Hamner, Jack	Prepare the property, plant, and equipment walkthrough memorandum.	\$230.00	3.0	\$690.00
Hamner, Jack	Discussion with B. Martin, E. Brown, M. Azebu, B. Rice, R. Uy, K. Boyce, S. Varshney, A. Kamra (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Discussion with B. Martin, J. Hamner, M. Azebu, B. Rice, J. Ncho Oguie (Deloitte) regarding status of audit work sections and the project plan for the month of November.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Discussion with K. Mallonee, A. Chung (PG&E), B. Rice, W. Meredith, M. Azebu (Deloitte) regarding comments in the draft Q3 financial statements prepared on Form 10-Q.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Continue to review balance sheet fluctuation workpaper.	\$290.00	4.0	\$1,160.00
Jasinski, Samantha	Review FY20 commitment to quality letter.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Meeting with D. Demartini (PG&E) regarding potential control deviations in meter to cash control.	\$290.00	0.5	\$145.00
Kamra, Akanksha	Review board of director meeting minutes of the Company to assess for audit impact.	\$290.00	2.0	\$580.00
Kamra, Akanksha	Discussion with B. Martin, J. Hamner, E. Brown, M. Azebu, B. Rice, R. Uy, K. Boyce, S. Varshney (Deloitte) regarding status of workpaper priorities.	\$290.00	0.5	\$145.00
Kamra, Akanksha	Review internal audit testing result report to check for audit impact.	\$290.00	3.0	\$870.00
Kipkirui, Winnie	Verify with C. Lee, T. Yuen (PG&E) to obtain rationale for the appropriateness of the user access given for information technology systems based on their roles.	\$230.00	2.0	\$460.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/04/2019				
Long, Brittany	Review interim workpapers for segregation of duties in non-SAP system.	\$290.00	1.0	\$290.00
Martin, Blake	Discussion with J. Hamner, M. Azebu, S. Jasinski, B. Rice, J. Ncho Oguie (Deloitte) regarding status of audit work sections and the project plan for the month of November.	\$230.00	1.5	\$345.00
Martin, Blake	Discussion with J. Hamner, E. Brown, M. Azebu, B. Rice, R. Uy, K. Boyce, S. Varshney, A. Kamra (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Meredith, Wendy	Discussion with B. Rice, M. Azebu (Deloitte) to discuss comments on the disclosures included in the Q3 financial statements prepared on Form 10-Q.	\$380.00	0.5	\$190.00
Meredith, Wendy	Review revisions to draft Form 10-Q for third quarter 2019.	\$380.00	1.0	\$380.00
Meredith, Wendy	Review revisions to management representation letter.	\$380.00	1.5	\$570.00
Misra, Saurabh	Prepare SAP internal control testing result summary in preparation for meeting with G. Gadelha, C. Lee, S.L. Currie, T. Yuen (PG&E) to communicate with control testing results.	\$290.00	2.0	\$580.00
Ncho-Oguie, Jean-Denis	Discussion with B. Martin, J. Hamner, M. Azebu, S. Jasinski, B. Rice (Deloitte) regarding status of audit work sections and the project plan for the month of November.	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Review balance sheet analytics for quarterly fluctuations.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Review cash flow analytics for quarterly fluctuations.	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Review income statement analytics for the quarter.	\$380.00	1.5	\$570.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/04/2019				
Pemberton, Tricia	Review quarter 3 workpaper around quarterly review procedures performed.	\$380.00	1.0	\$380.00
Rice, Blake	Close comments within planning risk assessment workpaper.	\$230.00	2.0	\$460.00
Rice, Blake	Discussion with B. Martin, J. Hamner, M. Azebu, S. Jasinski, J. Ncho Oguie (Deloitte) regarding status of audit work sections and the project plan for the month of November.	\$230.00	1.5	\$345.00
Rice, Blake	Discussion with W. Meredith, M. Azebu (Deloitte) to discuss comments on the disclosures included in the Q3 financial statements prepared on Form 10-Q.	\$230.00	0.5	\$115.00
Rice, Blake	Close notes within summary memo that document quarterly review procedures.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with K. Mallonee, A. Chung (PG&E), S. Jasinski, W. Meredith, M. Azebu (Deloitte) regarding comments in the draft Q3 financial statements prepared on Form 10-Q.	\$230.00	0.5	\$115.00
Rice, Blake	Close notes within assessment of misstatement workpaper.	\$230.00	1.5	\$345.00
Rice, Blake	Discussion with B. Martin, J. Hamner, E. Brown, M. Azebu, R. Uy, K. Boyce, S. Varshney, A. Kamra (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with D. DeMartini (PG&E) regarding billings process and related controls.	\$230.00	1.0	\$230.00
Uy, Rycel	Discussion with B. Martin, J. Hamner, E. Brown, M. Azebu, B. Rice, K. Boyce, S. Varshney, A. Kamra (Deloitte) regarding status of workpaper priorities.	\$200.00	0.5	\$100.00
Uy, Rycel	Update documentation on potential adjustment reporting control testing.	\$200.00	7.5	\$1,500.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/04/2019				
	Varshney, Swati Discussion with B. Martin, J. Hamner, E. Brown, M. Azebu, B. Rice, R. Uy, K. Boyce, A. Kamra (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
11/05/2019				
	Azebu, Matt Discussion with B. Martin, S. Jasinski, B. Rice, J. Ncho Oguie (Deloitte) regarding status of audit work sections and the project plan for the month of November.	\$230.00	1.5	\$345.00
	Azebu, Matt Review updates to disclosures included in the Q3 financial statements prepared on Form 10-Q.	\$230.00	2.0	\$460.00
	Azebu, Matt Review testing of design of internal controls related to preparation of the financial statements and the reporting process.	\$230.00	1.5	\$345.00
	Basilico, Ellen Meeting with T. Gillam, J. Ncho-Oguie (Deloitte) for Audit Committee Meeting for Third Quarter 2019 final reporting.	\$380.00	2.0	\$760.00
	Bedi, Arpit Update checklist on planning phase of the audit.	\$200.00	1.5	\$300.00
	Bedi, Arpit Update checklist on internal control phase of the audit.	\$200.00	1.5	\$300.00
	Bedi, Arpit Summarize the Morgan Stanley analyst report pertaining to company's stock to analyze its impact on financial statement.	\$200.00	1.5	\$300.00
	Bhattacharya, Ayush Address notes on monitoring control around changes being appropriately implemented for the utility plant system.	\$200.00	1.5	\$300.00
	Bhattacharya, Ayush Address notes on change management control for the utility plant system.	\$200.00	1.5	\$300.00
	Bhattacharya, Ayush Address notes on privileged access control for the utility plant system.	\$200.00	2.0	\$400.00
	Boyce, Kyle Address notes on Q3 financial statement tie out workpapers.	\$180.00	3.5	\$630.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/05/2019				
	Boyce, Kyle Prepare the Q3 financial statement tie out.	\$180.00	1.5	\$270.00
	Boyce, Kyle Discussion with B. Rice, E. Brown (Deloitte) regarding the 3rd quarter financial statement tie out documentation.	\$180.00	0.5	\$90.00
	Brown, Erin Perform tie out procedures on PG&E's 10Q financial statement footnotes disclosures.	\$180.00	3.0	\$540.00
	Brown, Erin Discussion with B. Rice, K. Boyce (Deloitte) regarding the 3rd quarter financial statement tie out documentation.	\$180.00	0.5	\$90.00
	Brown, Erin Assess control behind the approval of purchase orders and non- purchase orders within Source to Pay.	\$180.00	1.0	\$180.00
	Brown, Erin Prepare analytic to support the guided risk assessment over Source to Pay.	\$180.00	2.5	\$450.00
	Carson, George Prepare census data risk assessment.	\$180.00	0.5	\$90.00
	Fazil, Mohamed Meeting with P. Giamanco, W. Kipkirui, S. Misra (Deloitte), G. Gadelha, C. Lee, S.L. Currie, T. Yuen (PG&E) to discuss internal control testing results arising from SAP systems testing.	\$230.00	1.0	\$230.00
	Fazil, Mohamed Address notes on SAP password configuration control.	\$230.00	1.0	\$230.00
	Giamanco, Patrick Meeting with W. Kipkirui, S. Misra, M. Fazil (Deloitte), G. Gadelha, C. Lee, S.L. Currie, T. Yuen (PG&E) to discuss internal control testing results arising from SAP systems testing.	\$330.00	1.0	\$330.00
	Gillam, Tim Meeting with W. Meredith, M. Azebu, B. Rice, J. Ncho-Oguie, S. Jasinski (Deloitte) to discuss December 2019 audit committee deliverable.	\$380.00	0.5	\$190.00
	Gillam, Tim Meeting with J. Ncho-Oguie, E. Basilico (Deloitte) for Audit Committee Meeting for Third Quarter 2019 final reporting.	\$380.00	2.0	\$760.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/05/2019				
Jasinski, Samantha	Meeting with W. Meredith, M. Azebu, B .Rice, J. Ncho-Oguie, T. Gillam (Deloitte) to discuss December 2019 audit committee deliverable.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review New York Stock Exchange letter to be provided to audit committee members in December 2019.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review 10-Q footnote 4 (regulatory assets, regulatory liabilities and balancing accounts) tie-out to quarterly review workpapers.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review 10-Q footnote 2 (bankruptcy) tie-out to quarterly review workpapers.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review 10-Q footnote 7 (Earnings per share) tie-out to quarterly review workpapers.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review 10-Q footnote 9 (fair value measurements) tie-out to quarterly review workpapers.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Continue to review 10-Q footnote 9 (fair value measurements) tie-out to quarterly review workpapers.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Discussion with B. Martin, M. Azebu, B. Rice, J. Ncho Oguie (Deloitte) regarding status of audit work sections and the project plan for the month of November.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Review changes in stockholder's equity fluctuation analysis for Q3 review.	\$290.00	2.0	\$580.00
Kamra, Akanksha	Review audit committee meeting minutes of the Company to assess for audit impact.	\$290.00	2.0	\$580.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the current status of the information technology audit.	\$230.00	1.5	\$345.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/05/2019				
Kipkirui, Winnie	Meeting with P. Giamanco, S. Misra, M. Fazil (Deloitte), G. Gadelha, C. Lee, S.L. Currie, T. Yuen (PG&E) to discuss internal control testing results arising from SAP systems testing.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Address notes for change management section for customer billing system.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Address notes for change management section for utility plant system.	\$230.00	1.0	\$230.00
Long, Brittany	Review change management control testing around SAP system.	\$290.00	2.5	\$725.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$290.00	1.5	\$435.00
Martin, Blake	Meeting with R. Uy (Deloitte), D. Thomason, J. Garboden, A. Yee (PG&E) to discuss the October 2019 Potential Adjustment Report (PAR).	\$230.00	0.5	\$115.00
Martin, Blake	Discussion with M. Azebu, S. Jasinski, B. Rice, J. Ncho Oguie (Deloitte) regarding status of audit work sections and the project plan for the month of November.	\$230.00	1.5	\$345.00
Meredith, Wendy	Meeting with M. Azebu, B .Rice, J. Ncho-Oguie, T. Gillam, S. Jasinski (Deloitte) to discuss December 2019 audit committee deliverable.	\$380.00	0.5	\$190.00
Meredith, Wendy	Prepare for meeting with M. Azebu, B. Rice, J. Ncho-Oguie, T. Gillam, S. Jasinski (Deloitte) to discuss December 2019 audit committee deliverable.	\$380.00	0.5	\$190.00
Misra, Saurabh	Meeting with P. Giamanco, W. Kipkirui, M. Fazil (Deloitte), G. Gadelha, C. Lee, S.L. Currie, T. Yuen (PG&E) to discuss internal control testing results arising from SAP systems testing.	\$290.00	1.0	\$290.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/05/2019				
Misra, Saurabh	Prepare summary of testing result around SAP system in preparation for a meeting between Deloitte and PG&E.	\$290.00	2.0	\$580.00
Ncho-Oguie, Jean-Denis	Discussion with B. Martin, M. Azebu, S. Jasinski, B. Rice (Deloitte) regarding status of audit work sections and the project plan for the month of November.	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Meeting with T. Gillam, E. Basilico (Deloitte) for Audit Committee Meeting for Third Quarter 2019 final reporting.	\$380.00	2.0	\$760.00
Ncho-Oguie, Jean-Denis	Meeting with W. Meredith, M. Azebu, B. Rice, T. Gillam, S. Jasinski (Deloitte) to discuss December 2019 audit committee deliverable.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Review the updated quarterly draft financial statements.	\$380.00	2.0	\$760.00
Pemberton, Tricia	Review Q3 10-Q draft financial statement.	\$380.00	1.0	\$380.00
Rice, Blake	Meeting with W. Meredith, M. Azebu, J. Ncho-Oguie, T. Gillam, S. Jasinski (Deloitte) to discuss December 2019 audit committee deliverable.	\$230.00	0.5	\$115.00
Rice, Blake	Perform audit file checks for archive of quarter 3 file.	\$230.00	2.0	\$460.00
Rice, Blake	Close notes within the income statement analytic.	\$230.00	3.0	\$690.00
Rice, Blake	Discussion with E. Brown, K. Boyce (Deloitte) regarding the 3rd quarter financial statement tie out documentation.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with B. Martin, M. Azebu, S. Jasinski, J. Ncho Oguie (Deloitte) regarding status of audit work sections and the project plan for the month of November.	\$230.00	1.5	\$345.00
Uy, Rycel	Meeting with B. Martin (Deloitte), D. Thomason, J. Garboden, A. Yee (PG&E) to discuss the October 2019 Potential Adjustment Report (PAR).	\$200.00	0.5	\$100.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees	
<i>2019 Audit Services</i>					
11/05/2019					
	Uy, Rycel	Update documentation for balancing accounts control testing.	\$200.00	3.0	\$600.00
	Uy, Rycel	Continue to update documentation for balancing accounts control testing.	\$200.00	5.5	\$1,100.00
	Varshney, Swati	Draft response for the questionnaires to the audit plan.	\$230.00	1.0	\$230.00
11/06/2019					
	Alfahhad, Abdulrahman	Meeting among P. Giamanco, B. Long, W. Kipkirui, A. Alfahhad, S. Misra, M. Fazil (Deloitte) to discuss the current information technology audit status.	\$200.00	0.5	\$100.00
	Alfahhad, Abdulrahman	Pulling employee names and job titles from PGE terminal to evaluate the appropriateness of user access against their functional roles.	\$200.00	1.0	\$200.00
	Azebu, Matt	Review workpaper summarizing drivers of period of period fluctuations in balance sheet account balances and the resulting impacts on risk assessment conclusions.	\$230.00	2.5	\$575.00
	Azebu, Matt	Discussion with A. Chung, D. Diaz (PG&E) regarding disclosure requirements related to letters of credit in notes to the Q3 financial statements.	\$230.00	0.5	\$115.00
	Bhattacharya, Ayush	Meeting with W. Kipkirui (Deloitte) to discuss the current control testing workpaper status.	\$200.00	0.5	\$100.00
	Bhattacharya, Ayush	Address notes for customer billing reporting module for control around appropriate change implementer.	\$200.00	2.0	\$400.00
	Bhattacharya, Ayush	Address notes for customer billing reporting module for control around change management.	\$200.00	2.5	\$500.00
	Boyce, Kyle	Prepare the Q3 financial statement tie out.	\$180.00	5.5	\$990.00
	Boyce, Kyle	Combine separate pension group data (active, inactive, and exit) into a single excel workbook.	\$180.00	2.0	\$360.00
	Boyce, Kyle	Review audit committee presentation deliverables.	\$180.00	0.5	\$90.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/06/2019				
Brown, Erin	Prepare analytic to support the guided risk assessment over Source to Pay.	\$180.00	1.0	\$180.00
Brown, Erin	Assess control behind the approval of purchase orders and non-purchase orders within Source to Pay.	\$180.00	1.5	\$270.00
Brown, Erin	Perform tie out procedures on PG&E's 10Q financial statement footnotes disclosures.	\$180.00	2.5	\$450.00
Brown, Erin	Address notes with regards to journal entry testing.	\$180.00	1.0	\$180.00
Brown, Erin	Address notes with regards to controls over meter to cash billings.	\$180.00	1.0	\$180.00
Carson, George	Continue preparing census data risk assessment.	\$180.00	0.5	\$90.00
Fazil, Mohamed	Address notes on SAP Database Privilege access work paper.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Update internal control testing result around SAP system to share with G. Gadelha, C. Lee, S.L. Currie, T. Yuen (PG&E).	\$230.00	2.0	\$460.00
Fazil, Mohamed	Meeting among P. Giamanco, B. Long, W. Kipkirui, A. Alfahhad, S. Misra, M. Fazil (Deloitte) to discuss the current information technology audit status.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Address notes on change management control for SAP system, Business Planning & Consolidation module.	\$230.00	1.0	\$230.00
Giamanco, Patrick	Meeting with P. Giamanco, B. Long, W. Kipkirui, A. Alfahhad, S. Misra, M. Fazil (Deloitte) to discuss the current information technology audit status.	\$330.00	0.5	\$165.00
Gillam, Tim	Review the quarterly summary memo on review procedures performed.	\$380.00	2.5	\$950.00
Jasinski, Samantha	Review GAAP (Generally Accepted Accounting Principles) checklist for Q3 10-Q.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Review Q3 10-Q disclosure checklist.	\$290.00	2.0	\$580.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/06/2019				
Jasinski, Samantha	Review 10-Q footnote 3 (significant accounting policies) workpaper which ties out to our quarterly review workpapers.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review bankruptcy disclosure requirement checklist for Q3 10-Q.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Review 10-Q footnote 5 (debt) workpaper which ties out to our quarterly review workpapers.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review 10-Q footnote 6 (equity) workpaper which ties out to our quarterly review workpapers.	\$290.00	1.0	\$290.00
Kamra, Akanksha	Continue to review internal audit testing result report to check for audit impact.	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Address notes for Segregation of Duties workpaper for customer billing system.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Address notes for Segregation of Duties workpaper for utility plant system.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long, A. Alfahhad, S. Misra, M. Fazil (Deloitte) to discuss the current information technology audit status.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with A. Bhattacharya (Deloitte) to discuss the current control testing workpaper status.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Address notes for SAP infocube controls workpapers.	\$230.00	3.0	\$690.00
Long, Brittany	Meeting among P. Giamanco, B. Long, W. Kipkirui, A. Alfahhad, S. Misra, M. Fazil (Deloitte) to discuss the current information technology audit status.	\$290.00	0.5	\$145.00
Long, Brittany	Review interim workpapers for user access review control.	\$290.00	1.0	\$290.00
Martin, Blake	Compile and format the Benefit Plan Census Data for analytical testing.	\$230.00	0.5	\$115.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/06/2019				
Martin, Blake	Review the Source-to-Pay Purchase Order approval control documentation testing and approach.	\$230.00	2.0	\$460.00
Martin, Blake	Close notes within the balance sheet fluctuation analysis for Q3'19 review.	\$230.00	1.0	\$230.00
Meredith, Wendy	Review the updated draft Form 10-Q for third quarter.	\$380.00	1.5	\$570.00
Misra, Saurabh	Meeting P. Giamanco, B. Long, W. Kipkirui, A. Alfahhad, S. Misra, M. Fazil (Deloitte) to discuss the current information technology audit status.	\$290.00	0.5	\$145.00
Misra, Saurabh	Document evaluation of control testing results around automated controls.	\$290.00	2.5	\$725.00
Ncho-Oguie, Jean-Denis	Review the project plan and manager allocation of testing workpaper sections.	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Review the summary memo for quarterly review procedures performed.	\$380.00	2.0	\$760.00
Ncho-Oguie, Jean-Denis	Review the control owner changes from second quarter to third quarter internal control owners.	\$380.00	1.0	\$380.00
Pemberton, Tricia	Review Q3 10-Q draft financial statements.	\$380.00	3.0	\$1,140.00
Rice, Blake	Prepare final quarter 3 deliverables for issuance.	\$230.00	3.0	\$690.00
Rice, Blake	Discussion with A. Chung (PG&E) regarding financial statement tie out procedures.	\$230.00	1.0	\$230.00
Rice, Blake	Continue closing notes within the balance sheet analytics.	\$230.00	3.0	\$690.00
Rice, Blake	Close notes within balance sheet analytics.	\$230.00	3.0	\$690.00
Uy, Rycel	Updated documentation for balancing accounts control testing.	\$200.00	5.0	\$1,000.00
Uy, Rycel	Update documentation for potential adjusting report controls testing.	\$200.00	1.0	\$200.00
Uy, Rycel	Update documentation on potential adjustment reporting controls testing.	\$200.00	2.5	\$500.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/07/2019				
Adams, Haley	Discussion with J. Hamner (Deloitte) regarding status of interim procurement balancing account testing.	\$230.00	0.5	\$115.00
Boyce, Kyle	Address comments on financial closing and reporting process control workpaper related to SAP system, Business Planning & Consolidation module.	\$180.00	1.5	\$270.00
Boyce, Kyle	Tie out of the final Q3 10Q financial statement draft.	\$180.00	6.0	\$1,080.00
Boyce, Kyle	Prepare dataset of company census data for data analysis.	\$180.00	0.5	\$90.00
Brown, Erin	Assessed manager review comments with regards to journal entry testing.	\$180.00	6.0	\$1,080.00
Brown, Erin	Discussion between B. Martin and E. Brown (both Deloitte) regarding documentation of our journal entry testing.	\$180.00	0.5	\$90.00
Carson, George	Continue preparing census data risk assessment.	\$180.00	1.0	\$180.00
Cochran, James	Meeting with J. Cochran and P. Giamanco (Deloitte) regarding the automated control testing progress.	\$380.00	1.0	\$380.00
Fazil, Mohamed	Address notes on automated control testing.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Prepare documentation to evaluate control testing results.	\$230.00	3.0	\$690.00
Giamanco, Patrick	Meeting with J. Cochran and P. Giamanco (Deloitte) regarding the automated control testing progress.	\$330.00	1.0	\$330.00
Hamner, Jack	Perform reconciliation for balancing account substantive testing.	\$230.00	3.0	\$690.00
Hamner, Jack	Discussion with H. Adams (Deloitte) regarding status of interim procurement balancing account testing.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees	
<i>2019 Audit Services</i>					
11/07/2019					
	Hamner, Jack	Prepare the procurement Energy Resource Recovery Account / Portfolio Allocation Balancing Account substantive analytic for June 30 interim testing.	\$230.00	1.5	\$345.00
	Hamner, Jack	Review control workpapers for the financial close and reporting process section.	\$230.00	3.0	\$690.00
	Jasinski, Samantha	Review final quarterly review reports to be issued (for third quarter 10-Q review) for PG&E Corporation and Pacific Gas & Electric Company.	\$290.00	1.0	\$290.00
	Kipkirui, Winnie	Evaluate the appropriateness of user access to certain information technology systems based on functional roles.	\$230.00	2.0	\$460.00
	Kipkirui, Winnie	Address notes for user access review controls workpaper.	\$230.00	3.0	\$690.00
	Ncho-Oguie, Jean-Denis	Review final 10Q draft financial statements prior to issuance.	\$380.00	2.5	\$950.00
	Rice, Blake	Perform final tie out procedures on quarterly financial statement issuance.	\$230.00	3.0	\$690.00
	Rice, Blake	Prepare audit committee presentation deliverables.	\$230.00	1.0	\$230.00
	Uy, Rycel	Update documentation for balancing accounts control testing.	\$200.00	3.5	\$700.00
	Uy, Rycel	Continue to update documentation for balancing accounts control testing.	\$200.00	4.5	\$900.00
11/08/2019					
	Adams, Haley	Discussion with W. Perez (PG&E), J. Hamner, K. Boyce (Deloitte) with respects to testing of the portfolio allocation balancing account and energy resource recovery account.	\$230.00	0.5	\$115.00
	Azebu, Matt	Discussion with S. Jasinski, B. Rice, B. Martin, J. Hamner (Deloitte) regarding the status of each working paper section in the audit file.	\$230.00	1.0	\$230.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/08/2019				
Azebu, Matt	Discussion with B. Martin, E. Brown (Deloitte) regarding documentation approach to journal entry testing.	\$230.00	0.5	\$115.00
Boyce, Kyle	Tie out the final Q3 Form 10Q draft financial statements.	\$180.00	3.5	\$630.00
Boyce, Kyle	Close notes related to contract types listing control workpaper.	\$180.00	3.0	\$540.00
Boyce, Kyle	Discussion with W. Perez (PG&E), H. Adams, J. Hamner (Deloitte) with respects to testing of the portfolio allocation balancing account and energy resource recovery account.	\$180.00	0.5	\$90.00
Boyce, Kyle	Prepare for meeting with W. Perez (PG&E) to discuss new balancing account.	\$180.00	0.5	\$90.00
Brown, Erin	Discussion with M. Azebu, B. Martin (Deloitte) regarding documentation approach to journal entry testing.	\$180.00	0.5	\$90.00
Brown, Erin	Address notes to controls over Meter to Cash Billings.	\$180.00	3.5	\$630.00
Brown, Erin	Assess comments with regards to controls over Meter to Cash Billings.	\$180.00	2.5	\$450.00
Carson, George	Continue preparing census data risk assessment.	\$180.00	1.0	\$180.00
Giamanco, Patrick	Internal status meeting with B. Long (Deloitte) to discuss year-end plan for information technology control testing.	\$330.00	1.0	\$330.00
Hamner, Jack	Meeting with M. DeVita (PG&E), B. Rice (Deloitte) to coordinate data requests for property, plant, and equipment substantive testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with M. Azebu, S. Jasinski, B. Rice, B. Martin (Deloitte) regarding the status of each working paper section in the audit file.	\$230.00	1.0	\$230.00
Hamner, Jack	Discussion with W. Perez (PG&E), H. Adams, K. Boyce (Deloitte) with respects to testing of the portfolio allocation balancing account and energy resource recovery account.	\$230.00	0.5	\$115.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/08/2019				
Hamner, Jack	Prepare the procurement Energy Resource Recovery Account / Portfolio Allocation Balancing Account substantive analytic.	\$230.00	2.0	\$460.00
Hamner, Jack	Prepare the property, plant, and equipment walkthrough memorandum.	\$230.00	2.5	\$575.00
Hamner, Jack	Meeting with R. Sharma (PG&E), R. Uy (Deloitte) to discuss information used in the control to support the journal entries selected for management override testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Review the design and implementation documentation for the Management Override control workpaper.	\$230.00	1.0	\$230.00
Hegde, Deepa	Prepare data analytic for census data.	\$180.00	1.0	\$180.00
Jasinski, Samantha	Discussion with M. Azebu, B. Rice, B. Martin, J. Hamner (Deloitte) regarding the status of each working paper section in the audit file.	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Update year-end audit requests for information technology control testing.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Update evaluation of control testing result and exceptions identified for quarter 3.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Call Managers at PG&E who are supervisors to certain users whose access has been deemed inappropriate to confirm why such users have access to certain roles.	\$230.00	1.0	\$230.00
Long, Brittany	Review interim workpapers for change management, passwords, privileged access, and segregation of duties.	\$290.00	1.0	\$290.00
Long, Brittany	Status meeting with C. Lee and T. Yuen (PGE) client to discuss audit status around the general information technology controls.	\$290.00	1.0	\$290.00
Long, Brittany	Internal status meeting with P. Giamanco (Deloitte) to discuss year-end plan for information technology control testing.	\$290.00	1.0	\$290.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/08/2019				
Martin, Blake	Discussion with M. Azebu, E. Brown (Deloitte) regarding documentation approach to journal entry testing.	\$230.00	0.5	\$115.00
Martin, Blake	Discussion with M. Azebu, S. Jasinski, B. Rice, J. Hamner (Deloitte) regarding the status of each working paper section in the audit file.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with M. Azebu, S. Jasinski, B. Martin, J. Hamner (Deloitte) regarding the status of each working paper section in the audit file.	\$230.00	1.0	\$230.00
Rice, Blake	Perform final tie-out procedures of the quarterly financial statements for Q3'19.	\$230.00	3.0	\$690.00
Rice, Blake	Prepare archival process for quarter 3 quarterly review audit file.	\$230.00	3.0	\$690.00
Rice, Blake	Prepare project plan for year end audit.	\$230.00	1.0	\$230.00
Rice, Blake	Meeting with M. DeVita (PG&E), J. Hamner (Deloitte) to coordinate data requests for property, plant, and equipment substantive testing.	\$230.00	0.5	\$115.00
Uy, Rycel	Meeting with R. Sharma (PG&E), J. Hamner (Deloitte) to discuss information used in the control to support the journal entries selected for management override testing.	\$200.00	0.5	\$100.00
Uy, Rycel	Update documentation on balancing account controls testing.	\$200.00	7.5	\$1,500.00
Varshney, Swati	Review audit reports and risks if any identified related to the company.	\$230.00	2.0	\$460.00
11/10/2019				
Rice, Blake	Address review comments within interim substantive workpaper.	\$230.00	1.0	\$230.00
11/11/2019				
Alfahhad, Abdulrahman	Weekly meeting with B. Long, W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$200.00	0.5	\$100.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/11/2019				
Alfahhad, Abdulrahman	Meeting with W. Kipkirui (Deloitte) to discuss notes on the Privileged Access testing.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Update the document request list for year-end control testing.	\$200.00	1.0	\$200.00
Azebu, Matt	Discussion with B. Martin, R. Uy, J. Hamner, S. Jasinski, E. Brown, B. Rice, K. Boyce, S. Varshney, A. Brown (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with V. Hennessy (Deloitte) regarding the approach for plan asset investment testing during 2019 audit.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with B. Martin, R. Uy, J. Hamner, S. Jasinski, E. Brown, B. Rice, K. Boyce, S. Varshney, A. Brown, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with B. Rice, S. Jasinski (Deloitte) regarding audit plan status in preparation for December and January.	\$230.00	1.5	\$345.00
Bedi, Arpit	Discussion with B. Martin, R. Uy, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce, S. Varshney, A. Brown (Deloitte) regarding status of workpaper priorities.	\$200.00	1.0	\$200.00
Boyce, Kyle	Discussion with B. Martin, R. Uy, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, S. Varshney, A. Brown (Deloitte) regarding status of workpaper priorities.	\$180.00	1.0	\$180.00
Boyce, Kyle	Close notes on the financial close reporting process flowchart.	\$180.00	0.5	\$90.00
Boyce, Kyle	Close notes on the financial close reporting process walkthrough workpaper.	\$180.00	3.0	\$540.00
Boyce, Kyle	Clean up pension benefits dataset for data analytics specialist.	\$180.00	1.0	\$180.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/11/2019				
Boyce, Kyle	Discussion with B. Martin, R. Uy, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, S. Varshney, A. Brown, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$180.00	1.0	\$180.00
Brown, Aaron	Discussion (partial) with B. Martin, R. Uy, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce, S. Varshney, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$290.00	0.5	\$145.00
Brown, Erin	Discussion with B. Martin, R. Uy, J. Hamner, S. Jasinski, M. Azebu, B. Rice, K. Boyce, S. Varshney, A. Brown, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$180.00	1.0	\$180.00
Brown, Erin	Assess comments with regards to controls over Billings.	\$180.00	1.0	\$180.00
Brown, Erin	Document interim journal entry testing for management override.	\$180.00	3.5	\$630.00
Brown, Erin	Discussion with B. Martin, R. Uy, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce, S. Varshney (Deloitte) regarding status of workpaper priorities.	\$180.00	1.0	\$180.00
Carson, George	Prepare data analytic for census data.	\$180.00	1.0	\$180.00
Fazil, Mohamed	Discuss with S. Nambiar (Deloitte) regarding review notes on SAP Privilege access workpaper.	\$230.00	1.0	\$230.00
Giamanco, Patrick	Review interim workpapers for user access reviews.	\$330.00	2.0	\$660.00
Hamner, Jack	Discussion with B. Martin, R. Uy, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce, S. Varshney, A. Brown (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Hamner, Jack	Review property, plant, and equipment control workpapers.	\$230.00	3.0	\$690.00
Hamner, Jack	Address notes in the Financial Close and Reporting Process walkthrough memorandum.	\$230.00	2.0	\$460.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/11/2019				
Hamner, Jack	Discussion with B. Martin, R. Uy, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce, S. Varshney, A. Brown, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Discussion with M. Azebu (Deloitte) regarding the approach for plan asset investment testing during 2019 audit.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Discussion with B. Martin, R. Uy, J. Hamner, E. Brown, M. Azebu, B. Rice, K. Boyce, S. Varshney, A. Brown (Deloitte) regarding status of workpaper priorities.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Discussion with B. Rice, M. Azebu (Deloitte) regarding audit plan status in preparation for December and January.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Discussion with B. Martin, R. Uy, J. Hamner, E. Brown, M. Azebu, B. Rice, K. Boyce, S. Varshney, A. Brown, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review revenue sectional memorandum (regarding overview of revenue streams).	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Call C. Lee (PG&E) to provide us with background of information technology tools being tested in FY'19.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Weekly meeting with B. Long, A. Alfahhad (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with A. Alfahhad (Deloitte) to discuss notes on the Privileged Access testing.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the budget for the information technology audit and strategize for the year end.	\$230.00	1.0	\$230.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/11/2019				
Kipkirui, Winnie	Verify the appropriateness of the user access for certain roles on SAP system.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Prepare information technology audit status year-end roll forward requests.	\$230.00	3.0	\$690.00
Long, Brittany	Weekly meeting with W. Kipkirui, A. Alfahhad (Deloitte) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the budget for the information technology audit and strategize for the year end.	\$290.00	1.0	\$290.00
Long, Brittany	Prepare the audit procedures to be performed for year-end general information technology controls.	\$290.00	1.0	\$290.00
Long, Brittany	Review interim workpapers for user access reviews.	\$290.00	0.5	\$145.00
Martin, Blake	Discussion with R. Uy, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce, S. Varshney, A. Brown, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Martin, Blake	Discussion with R. Uy, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce, S. Varshney, A. Brown (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Martin, Blake	Close notes within the Journal Entry testing plan memorandum.	\$230.00	1.0	\$230.00
Nambiar, Sachin	Discuss with M. Fazil (Deloitte) regarding review notes on SAP Privilege access workpaper.	\$200.00	1.0	\$200.00
Nambiar, Sachin	Address notes for a workpaper in SAP enterprise risk planning central component system.	\$200.00	1.0	\$200.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/11/2019				
Rice, Blake	Discussion with B. Martin, R. Uy, J. Hamner, S. Jasinski, E. Brown, M. Azebu, K. Boyce, S. Varshney, A. Brown (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Rice, Blake	Review final financial statement tie out for quarter 3 archive.	\$230.00	2.0	\$460.00
Rice, Blake	Discussion with B. Martin, R. Uy, J. Hamner, S. Jasinski, E. Brown, M. Azebu, K. Boyce, S. Varshney, A. Brown, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with S. Jasinski, M. Azebu (Deloitte) regarding audit plan status in preparation for December and January.	\$230.00	1.5	\$345.00
Rice, Blake	Review audit project plan for November and December.	\$230.00	1.0	\$230.00
Uy, Rycel	Update documentation for balancing accounting controls testing.	\$200.00	2.0	\$400.00
Uy, Rycel	Discussion with B. Martin, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce, S. Varshney, A. Brown, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$200.00	1.0	\$200.00
Uy, Rycel	Update documentation for potential adjusting report controls documentation.	\$200.00	3.0	\$600.00
11/12/2019				
Adams, Haley	Discussion with J. Hamner (Deloitte) regarding procurement balancing account testing procedures.	\$230.00	1.0	\$230.00
Adams, Haley	Discussion with A. Brown, J. Hamner, K. Boyce (Deloitte) with respect to testing of the portfolio allocation balancing account and energy resource recovery account.	\$230.00	0.5	\$115.00
Adams, Haley	Discussion with J. Hamner, K. Boyce (Deloitte) regarding procurement balancing account testing procedures.	\$230.00	0.5	\$115.00

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<i>2019 Audit Services</i>				
11/12/2019				
	Alfahhad, Abdulrahman Update names and job titles by pulling data from PGE terminal to evaluate appropriateness of user access in testing access security control.	\$200.00	1.5	\$300.00
	Azebu, Matt Review testing of design of internal controls to mitigate the risk of management override of controls.	\$230.00	2.5	\$575.00
	Azebu, Matt Review the documentation of journal entries selected for testing for characteristics of management override.	\$230.00	2.0	\$460.00
	Azebu, Matt Discussion with K. Boyce (Deloitte) over the financial close and reporting process walkthrough workpaper.	\$230.00	0.5	\$115.00
	Bhattacharya, Ayush Add audit support requests for year end testing for information technology control testing.	\$200.00	2.0	\$400.00
	Boyce, Kyle Discussion with A. Brown, H. Adams, J. Hamner (Deloitte) with respect to testing of the portfolio allocation balancing account and energy resource recovery account.	\$180.00	0.5	\$90.00
	Boyce, Kyle Discussion with M. Azebu (Deloitte) over the financial close and reporting process walkthrough workpaper.	\$180.00	0.5	\$90.00
	Boyce, Kyle Discussion with J. Hamner, H. Adams (Deloitte) regarding procurement balancing account testing procedures.	\$180.00	0.5	\$90.00
	Boyce, Kyle Close notes on the financial close reporting process walkthrough workpaper.	\$180.00	4.5	\$810.00
	Boyce, Kyle Update the financial close reporting process risk of material misstatement workpaper.	\$180.00	2.5	\$450.00
	Brown, Aaron Discussion with H. Adams, J. Hamner, K. Boyce (Deloitte) with respect to testing of the portfolio allocation balancing account and energy resource recovery account.	\$290.00	0.5	\$145.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/12/2019				
Brown, Aaron	Discussion with L. Schloetter, B. Rice (Deloitte) regarding operating and maintenance expense interim testing.	\$290.00	1.0	\$290.00
Brown, Erin	Document interim journal entry testing for management override.	\$180.00	7.0	\$1,260.00
Brown, Erin	Assess control behind the approval of Purchase Orders and Non- Purchase Orders within accounts payable.	\$180.00	0.5	\$90.00
Brown, Erin	Discussion with L. Schloetter (Deloitte) regarding documentation of interim journal entry testing for management override.	\$180.00	0.5	\$90.00
Fazil, Mohamed	Meeting with B. Long, W. Kipkirui (Deloitte) to discuss the SAP internal control observations prior to sharing with G. Gadelha, R. Garza, C. Lee, T. Yuen, S.L. Currie, T. Nguyen (PG&E).	\$230.00	0.5	\$115.00
Fazil, Mohamed	Document appropriateness of users with information technology system access for the access security control testing.	\$230.00	0.5	\$115.00
Giamanco, Patrick	Meeting with W. Kipkirui (Deloitte) to discuss the PG&E testing strategy for year end for the information technology audit.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Review interim control testing workpaper for segregation of duties.	\$330.00	0.5	\$165.00
Hamner, Jack	Discussion with H. Adams (Deloitte) regarding procurement balancing account testing procedures.	\$230.00	1.0	\$230.00
Hamner, Jack	Discussion with A. Brown, H. Adams, K. Boyce (Deloitte) with respect to testing of the portfolio allocation balancing account and energy resource recovery account.	\$230.00	0.5	\$115.00
Hamner, Jack	Pull data extracts from the client's SAP system as part of balancing account interim substantive testing.	\$230.00	3.5	\$805.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/12/2019				
Hamner, Jack	Discussion with K. Boyce, H. Adams (Deloitte) regarding procurement balancing account testing procedures.	\$230.00	0.5	\$115.00
Hamner, Jack	Perform the procurement interim substantive testing.	\$230.00	2.5	\$575.00
Jasinski, Samantha	Discussion with D. DeMartini, J. Pitman (PG&E), B. Rice, L. Schloetter (Deloitte) regarding meter to cash billings controls.	\$290.00	0.5	\$145.00
K, Kavya	Continue to address notes on user access review control for the SAP system, Enterprise Resource Planning Central Component module.	\$200.00	2.0	\$400.00
Kipkirui, Winnie	Prepare information technology audit status year-end requests to roll forward control testing conclusion from interim period.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Prepare information technology audit status year-end requests to roll forward control testing conclusion from interim period.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Meeting with B. Long, F. Mohamed (Deloitte) to discuss the SAP internal control observations prior to sharing with G. Gadelha, R. Garza, C. Lee, T. Yuen, S.L. Currie, T. Nguyen (PG&E)	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with P. Giamanco (Deloitte) to discuss the PG&E testing strategy for year end for the information technology audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Address notes for customer billing system' segregation of duties controls.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Document evaluation of exceptions identified in general information technology control testing.	\$230.00	3.0	\$690.00
Long, Brittany	Continue to review interim workpapers for user access reviews.	\$290.00	0.5	\$145.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/12/2019				
Long, Brittany	Meeting with W. Kipkirui, F. Mohamed (Deloitte) to discuss the SAP internal control observations prior to sharing with G. Gadelha, R. Garza, C. Lee, T. Yuen, S.L. Currie, T. Nguyen (PG&E).	\$290.00	0.5	\$145.00
Martin, Blake	Close notes within the Journal Entry testing plan memorandum.	\$230.00	1.0	\$230.00
Martin, Blake	Review the Source to Pay control related to the review and approval on non- Purchase Order invoices.	\$230.00	2.0	\$460.00
Martin, Blake	Review the Source to Pay (Expenditures) audit sectional memorandum.	\$230.00	1.0	\$230.00
Rice, Blake	Upload final quarter 3 audit committee deliverables to Deloitte archival system.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with D. DeMartini, J. Pitman (PG&E), S. Jasinski, L. Schloetter (Deloitte) regarding meter to cash billings controls.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with A. Brown, L. Schloetter (Deloitte) regarding operating and maintenance expense interim testing.	\$230.00	1.0	\$230.00
Schloetter, Lexie	Close notes on operating and maintenance expense testing workpaper.	\$200.00	3.5	\$700.00
Schloetter, Lexie	Continue to close notes on operating and maintenance expense testing workpaper.	\$200.00	3.5	\$700.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte) regarding documentation of interim journal entry testing for management override.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with D. DeMartini, J. Pitman (PG&E), S. Jasinski, B. Rice (Deloitte) regarding meter to cash billings controls.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with A. Brown, B. Rice (Deloitte) regarding operating and maintenance expense interim testing.	\$200.00	1.0	\$200.00

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<i>2019 Audit Services</i>				
11/12/2019				
Uy, Rycel	Update documentation for balancing account controls testing.	\$200.00	1.5	\$300.00
Uy, Rycel	Update documentation for balancing account substantive testing.	\$200.00	6.0	\$1,200.00
11/13/2019				
Alfahhad, Abdulrahman	Meeting with P. Giamanco, B. Long, S. Misra, M. Fazil, A. Bhattacharya, W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Prepare tracking of the request list for audit evidence still open versus received.	\$200.00	1.0	\$200.00
Azebu, Matt	Discussion with B. Martin, R. Uy (Deloitte) regarding potential adjustment report controls testing.	\$230.00	1.0	\$230.00
Azebu, Matt	Review memo summarizing audit team's planned approach for testing journal entries.	\$230.00	2.0	\$460.00
Bhattacharya, Ayush	Meeting with P. Giamanco, B. Long, S. Misra, M. Fazil, A. Alfahhad, W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$200.00	0.5	\$100.00
Bhattacharya, Ayush	Address notes for Powerplan application.	\$200.00	0.5	\$100.00
Bhattacharya, Ayush	Address notes for customer billing reporting module.	\$200.00	1.0	\$200.00
Bhattacharya, Ayush	Address notes for customer billing system general information technology control testing.	\$200.00	1.0	\$200.00
Boyce, Kyle	Close notes on the financial close reporting process walkthrough workpaper.	\$180.00	2.0	\$360.00
Boyce, Kyle	Meeting with N. Boyle (PG&E), J. Hamner (Deloitte) to review gas procurement documents for invoice authorization testing.	\$180.00	0.5	\$90.00
Boyce, Kyle	Update information for invoice gas authorization testing.	\$180.00	1.0	\$180.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/13/2019				
	Boyce, Kyle Update property plant & equipment (PPE) control workpapers.	\$180.00	3.0	\$540.00
	Boyce, Kyle Update financial close reporting process risk of material misstatement workpaper.	\$180.00	0.5	\$90.00
	Brown, Erin Clear notes with regards to controls over billings.	\$180.00	1.0	\$180.00
	Brown, Erin Discussion with L. Schloetter (Deloitte) regarding notes over billings controls.	\$180.00	1.0	\$180.00
	Brown, Erin Clear notes with regards to our controls over accounts payable.	\$180.00	3.5	\$630.00
	Brown, Erin Document interim journal entry testing for management override.	\$180.00	1.0	\$180.00
	Brown, Erin Prepare Internal Control Efficacy workbook.	\$180.00	1.0	\$180.00
	Carson, George Continue preparing data analytic for census data.	\$180.00	2.0	\$360.00
	Carson, George Continue preparing data analytic for census data	\$180.00	2.0	\$360.00
	Cochran, James Review automated control around customer billing.	\$380.00	0.5	\$190.00
	Fazil, Mohamed Meeting with P. Giamanco, B. Long, S. Misra, A. Bhattacharya, A. Alfahhad, W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
	Fazil, Mohamed Meeting with P. Giamanco, B. Long, S. Misra, W. Kipkirui (Deloitte), G. Gadelha, R. Garza, C. Lee, T. Yuen, S.L. Currie, T. Nguyen (PG&E) to discuss the SAP internal control observation arising from the 2019 Audit.	\$230.00	1.0	\$230.00
	Fazil, Mohamed Add documentation on user access review control for the SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.0	\$230.00
	Fazil, Mohamed Address notes on privilege access control around SAP system, Business Planning & Consolidation module.	\$230.00	1.0	\$230.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/13/2019				
Fazil, Mohamed	Address notes on change management control for SAP system, Governance, Risk and Compliance module.	\$230.00	1.0	\$230.00
Giamanco, Patrick	Meeting with B. Long, S. Misra, M. Fazil, A. Bhattacharya, A. Alfahhad, W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Review interim workpapers testing for change management for SAP system.	\$330.00	1.5	\$495.00
Giamanco, Patrick	Meeting with B. Long, S. Misra, M. Fazil, W. Kipkirui (Deloitte), G. Gadelha, R. Garza, C. Lee, T. Yuen, S.L. Currie, T. Nguyen (PG&E) to discuss the SAP internal control observation arising from the 2019 Audit.	\$330.00	1.0	\$330.00
Hamner, Jack	Perform procurement interim substantive testing.	\$230.00	3.0	\$690.00
Hamner, Jack	Meeting with N. Boyle (PG&E), K. Boyce (Deloitte) to review gas procurement documents for invoice authorization testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Perform substantive analytic procedures for the portfolio allocation balancing account and energy resource recovery account.	\$230.00	1.0	\$230.00
Hamner, Jack	Perform the procurement interim substantive testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Review property, plant, and equipment control workpaper.	\$230.00	3.0	\$690.00
Hegde, Deepa	Continue preparing data analytic for census data.	\$180.00	1.5	\$270.00
K, Kavya	Prepare workpaper status tracker for year-end information technology audit testing.	\$200.00	1.5	\$300.00
K, Kavya	Prepare audit support request list for year-end information technology audit testing.	\$200.00	1.5	\$300.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/13/2019				
Kipkirui, Winnie	Document the deficiencies framework for FY'19 Audit.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long, S. Misra, M. Fazil, A. Bhattacharya, A. Alfaahad (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long, S. Misra, M. Fazil (Deloitte), G. Gadelha, R. Garza, C. Lee, T. Yuen, S.L. Currie, T. Nguyen (PG&E) to discuss the SAP internal control observation arising from the 2019 Audit.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Prepare information technology audit status year-end requests to roll forward control testing conclusion from interim period.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Address notes on Unix network configuration workpaper.	\$230.00	1.0	\$230.00
Long, Brittany	Meeting with P. Giamanco, S. Misra, M. Fazil, W. Kipkirui (Deloitte), G. Gadelha, R. Garza, C. Lee, T. Yuen, S.L. Currie, T. Nguyen (PG&E) to discuss the SAP internal control observation arising from the 2019 Audit.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with P. Giamanco, S. Misra, M. Fazil, A. Bhattacharya, A. Alfaahad, W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Long, Brittany	Prepare for meeting with P. Giamanco, S. Misra, M. Fazil, A. Bhattacharya, A. Alfaahad, W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Long, Brittany	Review interim workpapers for SAP system segregation of duties.	\$290.00	0.5	\$145.00
Martin, Blake	Review the Source to Pay (Expenditures) audit sectional memorandum.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/13/2019				
Martin, Blake	Review the Source to Pay control related to the quarterly balance sheet variance analysis.	\$230.00	2.0	\$460.00
Martin, Blake	Review the Source to Pay process flow charts.	\$230.00	1.5	\$345.00
Martin, Blake	Close notes within the Journal Entry testing plan memorandum.	\$230.00	0.5	\$115.00
Martin, Blake	Review management override control for operating effectiveness testing for October and November.	\$230.00	1.5	\$345.00
Martin, Blake	Discussion with M. Azebu, R. Uy (Deloitte) regarding potential adjustment report controls testing.	\$230.00	1.0	\$230.00
Misra, Saurabh	Meeting with P. Giamanco, B. Long, M. Fazil, W. Kipkirui (Deloitte), G. Gadelha, R. Garza, C. Lee, T. Yuen, S.L. Currie, T. Nguyen (PG&E) to discuss the SAP internal control observation arising from the 2019 Audit.	\$290.00	1.0	\$290.00
Misra, Saurabh	Meeting with P. Giamanco, B. Long, M. Fazil, A. Bhattacharya, A. Alfahhad, W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Pemberton, Tricia	Review communications to the audit committee of PG&E on independence.	\$380.00	1.0	\$380.00
Ravindran, Sarradha	Prepare audit committee presentation deliverable on independence.	\$120.00	1.0	\$120.00
Rice, Blake	Prepare audit committee presentation deliverables.	\$230.00	2.0	\$460.00
Rice, Blake	Review interim gas revenue substantive workpaper.	\$230.00	3.0	\$690.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte) regarding notes over billings controls.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Close notes on the electric revenue reconciliation control.	\$200.00	2.5	\$500.00
Schloetter, Lexie	Close notes on the gas revenue reconciliation control workpaper.	\$200.00	2.0	\$400.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/13/2019				
	Schloetter, Lexie Close notes on gas revenue substantive analytic.	\$200.00	1.0	\$200.00
	Schloetter, Lexie Close notes on operating and maintenance expense testing workpaper.	\$200.00	2.5	\$500.00
	Uy, Rycel Update documentation for balancing account substantive testing.	\$200.00	7.0	\$1,400.00
	Uy, Rycel Discussion with M. Azebu, B. Martin (Deloitte) regarding potential adjustment report controls testing.	\$200.00	1.0	\$200.00
11/14/2019				
	Adams, Haley Call with J. Hamner (Deloitte) to discuss updates related to the procurement substantive workpaper.	\$230.00	1.0	\$230.00
	Azebu, Matt Discussion B. Rice, S. Fannin, A. Dugan (Deloitte) regarding status of tax and regulatory sections of the audit.	\$230.00	0.5	\$115.00
	Bedi, Arpit Call with J. Hamner (Deloitte) to discuss the interim balancing account substantive workpaper.	\$200.00	0.5	\$100.00
	Boyce, Kyle Update property, plant & equipment (PPE) control workpaper.	\$180.00	0.5	\$90.00
	Boyce, Kyle Update information for invoice gas authorization testing.	\$180.00	1.0	\$180.00
	Boyce, Kyle Discussion with R. Uy (Deloitte), E. Zirbel (PG&E) regarding fraud inquiries for regulatory compliance.	\$180.00	0.5	\$90.00
	Boyce, Kyle Set up management inquiry meetings for the financial close and reporting process.	\$180.00	0.5	\$90.00
	Boyce, Kyle Update the income statement scoping reassessment workpaper.	\$180.00	2.0	\$360.00
	Brown, Aaron Clear notes on operating/maintenance interim testing.	\$290.00	2.0	\$580.00
	Brown, Erin Document interim journal entry testing for management override.	\$180.00	3.5	\$630.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/14/2019				
Brown, Erin	Discussion with B. Martin (Deloitte), N. Riojas (PG&E) regarding documentation of journal entry testing.	\$180.00	0.5	\$90.00
Brown, Erin	Clear notes with regards to controls over accounts payable.	\$180.00	2.0	\$360.00
Brown, Erin	Document year end balance sheet analytic and scoping reassessment.	\$180.00	1.0	\$180.00
Brown, Erin	Clear notes with regards to controls over billings.	\$180.00	1.0	\$180.00
Carson, George	Continue preparing data analytic for census data.	\$180.00	1.0	\$180.00
Chopra, Harshita	Assess the independence of the audit engagement team members engaged on the PG&E audit to comply with D&T policies.	\$180.00	0.2	\$36.00
Cochran, James	Meeting with B. Long, S. Misra, W. Kipkirui (Deloitte) to discuss comments raised by J. Cochran (Deloitte) for testing automated controls.	\$380.00	0.5	\$190.00
Dugan, Anne	Discussion B. Rice, S. Fannin, M. Azebu (Deloitte) regarding status of tax and regulatory sections of the audit.	\$330.00	0.5	\$165.00
Fannin, Sam	Discussion B. Rice, M. Azebu, A. Dugan (Deloitte) regarding status of tax and regulatory sections of the audit.	\$330.00	0.5	\$165.00
Goswami, Pratiti	Discussion with V. Hennessy (Deloitte) regarding planning of plan asset testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Address notes in the Financial Close and Reporting Process walkthrough memorandum.	\$230.00	2.0	\$460.00
Hamner, Jack	Perform the procurement interim substantive testing.	\$230.00	1.5	\$345.00
Hamner, Jack	Review regulatory balancing account control workpapers.	\$230.00	3.0	\$690.00
Hamner, Jack	Call with H. Adams (Deloitte) to discuss updates related to the procurement substantive workpaper.	\$230.00	1.0	\$230.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/14/2019				
Hamner, Jack	Call with A. Bedi (Deloitte) to discuss the interim balancing account substantive workpaper.	\$230.00	0.5	\$115.00
Hegde, Deepa	Continue preparing data analytic for census data.	\$180.00	1.5	\$270.00
Hennessy, Vincent	Discussion with P. Goswami (Deloitte) regarding planning of plan asset testing.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Discussion with B. Rice, L. Schloetter (Deloitte) over electric revenue control testing approach.	\$290.00	2.0	\$580.00
Kipkirui, Winnie	Update information technology audit status year-end roll forward requests.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Meeting with J. Cochran, B. Long, S. Misra (Deloitte) to discuss comments raised by J. Cochran (Deloitte) for testing automated controls.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Address notes for privileged access testing for meter data management system.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Continue to address notes around privileged access testing for meter data management system.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Address notes for privileged access testing for customer billing system application.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document evaluation of information technology control testing result.	\$230.00	3.0	\$690.00
Long, Brittany	Review interim workpapers for user access review control.	\$290.00	3.0	\$870.00
Long, Brittany	Meeting with J. Cochran, S. Misra, W. Kipkirui (Deloitte) to discuss comments raised by J. Cochran (Deloitte) for testing automated controls.	\$290.00	0.5	\$145.00
Martin, Blake	Review the Source to Pay process flow charts.	\$230.00	1.0	\$230.00
Martin, Blake	Review the Source to Pay control related to the quarterly balance sheet variance analysis.	\$230.00	0.5	\$115.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/14/2019				
Martin, Blake	Discussion with E. Brown (Deloitte), N. Riojas (PG&E) regarding documentation of journal entry testing.	\$230.00	0.5	\$115.00
Martin, Blake	Review the Source to Pay (Expenditures) audit sectional memorandum.	\$230.00	0.5	\$115.00
Martin, Blake	Review the Source to Pay control related to the review and approval on non- Purchase Order invoices.	\$230.00	0.5	\$115.00
Martin, Blake	Draft Journal Entry Testing memorandum appendix for entries flagged in journal entry testing.	\$230.00	3.0	\$690.00
Martin, Blake	Review interim journal entry testing of entries flagged in journal entry testing.	\$230.00	1.5	\$345.00
Misra, Saurabh	Meeting with J. Cochran, B. Long, W. Kipkirui (Deloitte) to discuss comments raised by J. Cochran (Deloitte) for testing automated controls.	\$290.00	0.5	\$145.00
Nambiar, Sachin	Create audit evidence request list for year end testing for general information technology audit.	\$200.00	1.5	\$300.00
Rice, Blake	Discussion with L. Schloetter (Deloitte) over gas revenue substantive analytic review notes.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with S. Jasinski, L. Schloetter (Deloitte) over electric revenue control testing approach.	\$230.00	2.0	\$460.00
Rice, Blake	Discussion S. Fannin, M. Azebu, A. Dugan (Deloitte) regarding status of tax and regulatory sections of the audit.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Discussion with B. Rice (Deloitte) over gas revenue substantive analytic review notes.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with S. Jasinski, B. Rice (Deloitte) over electric revenue control testing approach.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Close notes on gas revenue substantive analytic.	\$200.00	1.5	\$300.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/14/2019				
	Schloetter, Lexie Close notes on electric revenue reconciliation control workpaper.	\$200.00	1.0	\$200.00
	Schloetter, Lexie Close notes on gas revenue substantive analytic.	\$200.00	4.0	\$800.00
	Uy, Rycel Discussion with K. Boyce (Deloitte), E. Zirbel (PG&E) regarding fraud inquiries for regulatory compliance.	\$200.00	0.5	\$100.00
	Uy, Rycel Prepare materials for balancing accounts substantive testing.	\$200.00	5.5	\$1,100.00
	Uy, Rycel Update documentation for balancing account controls testing.	\$200.00	2.0	\$400.00
11/15/2019				
	Bedi, Arpit Continue to update the numbers for the 6 months period June 30, 2019 in the balancing accounts workpaper.	\$200.00	2.0	\$400.00
	Bedi, Arpit Update the numbers for the 6 months period June 30, 2019 in the balancing accounts workpaper.	\$200.00	3.0	\$600.00
	Boyce, Kyle Discussion with B. Martin, R. Uy, J. Hamner, S. Jasinski, E. Brown, B. Rice, L. Schloetter (Deloitte) regarding status of workpaper priorities.	\$180.00	0.5	\$90.00
	Boyce, Kyle Update property, plant and equipment (PPE) control workpapers.	\$180.00	5.0	\$900.00
	Boyce, Kyle Discussion with J. Hamner, R. Uy (Deloitte), K. Mallonee, M. Dean, C. Yau (PG&E) regarding fraud inquiries the financial close & reporting process.	\$180.00	0.5	\$90.00
	Boyce, Kyle Document fraud inquiry meetings questions and answers.	\$180.00	0.5	\$90.00
	Boyce, Kyle Prepare gas invoice authorization control testing workpaper.	\$180.00	1.0	\$180.00
	Brown, Erin Document the qualification of audit specialists used on PG&E engagement.	\$180.00	4.0	\$720.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/15/2019				
Brown, Erin	Discussion with B. Martin, R. Uy, J. Hamner, S. Jasinski, B. Rice, K. Boyce, L. Schloetter (Deloitte) regarding status of workpaper priorities.	\$180.00	0.5	\$90.00
Brown, Erin	Clear notes to the controls over accounts payable.	\$180.00	1.0	\$180.00
Brown, Erin	Prepare Internal Control Efficacy workbook.	\$180.00	1.5	\$270.00
Fazil, Mohamed	Address review notes for privileged access control for SAP system, Business Planning & Consolidation module.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Address notes on user access review control for the SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Review additional audit evidence around the appropriateness of information technology access given to various user groups.	\$230.00	2.0	\$460.00
Giamanco, Patrick	Review interim testing around access security control.	\$330.00	1.5	\$495.00
Hamner, Jack	Discussion with B. Martin, R. Uy, S. Jasinski, E. Brown, B. Rice, K. Boyce, L. Schloetter (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Hamner, Jack	Pulling data from SAP as part of the balancing account substantive workpaper.	\$230.00	1.5	\$345.00
Hamner, Jack	Meet with L. Fukui (PG&E) to discuss transfers between the portfolio allocation balancing account and energy resource recovery account for the procurement substantive testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Address notes in the financial close & reporting process walkthrough memorandum.	\$230.00	2.0	\$460.00
Hamner, Jack	Review property, plant, and equipment control workpapers.	\$230.00	3.0	\$690.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/15/2019				
Hamner, Jack	Discussion with K. Boyce, R. Uy (Deloitte), K. Mallonee, M. Dean, C. Yau (PG&E) regarding fraud inquiries the financial close & reporting process.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Discussion with B. Martin, R. Uy, J. Hamner, E. Brown, B. Rice, K. Boyce, L. Schloetter (Deloitte) regarding status of workpaper priorities.	\$290.00	0.5	\$145.00
Kipkirui, Winnie	Update information technology audit status year-end requests to roll forward control testing conclusion from interim period.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Address notes for Unix network configuration workpaper.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Address notes for Unix network privileged access workpaper.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Document the evaluation of information technology control result for FY'19 Audit.	\$230.00	3.5	\$805.00
Long, Brittany	Review updated information technology audit year-end requests to roll forward control testing conclusion from interim period.	\$290.00	1.0	\$290.00
Martin, Blake	Continue to review interim journal entry testing of entries flagged in journal entry testing.	\$230.00	1.0	\$230.00
Martin, Blake	Close notes within the Post-Retirement Benefits other than Pension Risk Assessment Memorandums.	\$230.00	2.0	\$460.00
Martin, Blake	Review the Source to Pay process flow charts.	\$230.00	0.5	\$115.00
Martin, Blake	Close note within the Benefits Accounts Reconciliation Control Testing workpaper.	\$230.00	1.5	\$345.00
Martin, Blake	Discussion with R. Uy, J. Hamner, S. Jasinski, E. Brown, B. Rice, K. Boyce, L. Schloetter (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Misra, Saurabh	Document segregation of duties testing procedures planned to be performed.	\$290.00	2.0	\$580.00

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Date	Description	Rate	Hours	Fees	
<i>2019 Audit Services</i>					
11/15/2019					
	Nambiar, Sachin	Update list of information technology controls to be tested at year end.	\$200.00	1.0	\$200.00
	Rice, Blake	Discussion with B. Martin, R. Uy, J. Hamner, S. Jasinski, E. Brown, K. Boyce, L. Schloetter (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
	Rice, Blake	Review electric revenue interim substantive workpaper.	\$230.00	3.0	\$690.00
	Schloetter, Lexie	Close notes on electric revenue reconciliation control workpaper.	\$200.00	0.5	\$100.00
	Schloetter, Lexie	Close notes on gas revenue substantive analytic.	\$200.00	3.5	\$700.00
	Schloetter, Lexie	Close notes on gas revenue substantive analytic workpaper.	\$200.00	3.0	\$600.00
	Schloetter, Lexie	Discussion with R. Tirado (PG&E) related to the classification of gas and electric revenue.	\$200.00	0.5	\$100.00
	Schloetter, Lexie	Discussion with B. Martin, R. Uy, J. Hamner, S. Jasinski, E. Brown, B. Rice, K. Boyce (Deloitte) regarding status of workpaper priorities.	\$200.00	0.5	\$100.00
	Uy, Rycel	Update documentation on potential adjusting report controls testing.	\$200.00	2.0	\$400.00
	Uy, Rycel	Discussion with K. Boyce, J. Hamner (Deloitte), K. Mallonee, M. Dean, C. Yau (PG&E) regarding fraud inquiries the financial close & reporting process.	\$200.00	0.5	\$100.00
	Uy, Rycel	Discussion with B. Martin, J. Hamner, S. Jasinski, E. Brown, B. Rice, K. Boyce, L. Schloetter (Deloitte) regarding status of workpaper priorities.	\$200.00	0.5	\$100.00
	Uy, Rycel	Update documentation on balancing account controls testing.	\$200.00	5.0	\$1,000.00
11/16/2019					
	Hennessy, Vincent	Plan for plan asset testing by reviewing workpapers and corresponding with T. Bhutani, P. Goswami (Deloitte) .	\$230.00	1.0	\$230.00

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Date	Description	Rate	Hours	Fees	
<i>2019 Audit Services</i>					
11/17/2019					
	Adams, Haley	Research questions related to interim gas revenue testing from L. Schloetter (Deloitte).	\$230.00	1.0	\$230.00
	Gillam, Tim	Review audit scoping documentation to determine audit risk level at each financial statement line item for the year-end audit.	\$380.00	1.0	\$380.00
	Gillam, Tim	Review quarterly summary memo that summarized the quarterly review procedures performed.	\$380.00	1.0	\$380.00
	Gillam, Tim	Review quarterly audit committee communication presentation slide deck that summarized the required communication to be made by auditor.	\$380.00	1.0	\$380.00
11/18/2019					
	Alfahhad, Abdulrahman	Pull employee's information from PGE's terminal in order to verify the appropriateness of user access in access security control testing.	\$200.00	1.0	\$200.00
	Azebu, Matt	Reviewed the preliminary risks of material misstatement identified related to pension plan investment testing and the corresponding relevant internal controls	\$230.00	2.0	\$460.00
	Azebu, Matt	Review overall risk assessment workbook summarizing risks of material misstatement identified as part of 2019 audit to check audit response based on risk level.	\$230.00	3.5	\$805.00
	Azebu, Matt	Review documentation of interim journal entry testing.	\$230.00	1.5	\$345.00
	Bedi, Arpit	Discussion with B. Martin, R. Uy, J. Hamner, E. Brown, B. Rice, L. Schloetter, K. Boyce, S. Varshney, A. Brown, H. Chopra, A. Kamra (Deloitte) regarding status of workpaper priorities.	\$200.00	0.5	\$100.00
	Bedi, Arpit	Update the numbers for the 6 months period June 30, 2019 in the balancing accounts workpaper.	\$200.00	3.0	\$600.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/18/2019				
Bedi, Arpit	Continue to update the numbers for the 6 months period June 30, 2019 in the balancing accounts workpaper.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue to update the numbers for the 6 months period June 30, 2019 in the balancing accounts workpaper.	\$200.00	3.7	\$740.00
Boyce, Kyle	Work on gas invoice authorization control workpaper.	\$180.00	0.5	\$90.00
Boyce, Kyle	Document property plant & equipment (PPE) control workpapers.	\$180.00	1.5	\$270.00
Boyce, Kyle	Update the related parties memo.	\$180.00	1.5	\$270.00
Boyce, Kyle	Discussion with R. Uy (Deloitte), A. Duran (PG&E) regarding fraud inquiries for regulatory balancing account process.	\$180.00	0.5	\$90.00
Boyce, Kyle	Close notes on the PP&E walkthrough.	\$180.00	1.5	\$270.00
Boyce, Kyle	Discussion with B. Martin, R. Uy, J. Hamner, E. Brown, B. Rice, L. Schloetter, S. Varshney, A. Brown, H. Chopra, A. Kamra, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$180.00	0.5	\$90.00
Brown, Aaron	Discussion with B. Martin, R. Uy, J. Hamner, E. Brown, B. Rice, L. Schloetter, K. Boyce, S. Varshney, H. Chopra, A. Kamra, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$290.00	0.5	\$145.00
Brown, Erin	Clear notes with regards to journal entry testing.	\$180.00	2.5	\$450.00
Brown, Erin	Discussion with B. Martin, R. Uy, J. Hamner, B. Rice, L. Schloetter, K. Boyce, S. Varshney, A. Brown, H. Chopra, A. Kamra, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$180.00	0.5	\$90.00
Brown, Erin	Clear notes with regards to controls over billings.	\$180.00	4.5	\$810.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/18/2019				
Chopra, Harshita	Discussion with B. Martin, R. Uy, J. Hamner, E. Brown, B. Rice, L. Schloetter, K. Boyce, S. Varshney, A. Brown, A. Kamra, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$180.00	0.5	\$90.00
Cochran, James	Review PG&E general information technology workpaper on change management.	\$380.00	2.0	\$760.00
Fazil, Mohamed	Address notes on user access review control for the SAP system, Enterprise Resource Planning Central Component module.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Continue to address review notes for privileged access control for SAP system, Business Planning & Consolidation module.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Address review notes on control on password configuration for SAP's business warehouse system.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Continue to address review notes on control for SAP's business warehouse system.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Address notes on control testing around monitoring process chains.	\$230.00	0.5	\$115.00
Giamanco, Patrick	Continue to review additional access security control testing working paper.	\$330.00	1.0	\$330.00
Hamner, Jack	Prepare the portfolio allocation balancing account substantive analytic as of June 30, 2019.	\$230.00	3.0	\$690.00
Hamner, Jack	Prepare the procurement interim (June 30, 2019) substantive workpaper.	\$230.00	2.0	\$460.00
Hamner, Jack	Discuss updates to the balancing account substantive workpaper with R. Uy (Deloitte).	\$230.00	0.5	\$115.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/18/2019				
Hamner, Jack	Discussion with B. Martin, R. Uy, E. Brown, B. Rice, L. Schloetter, K. Boyce, S. Varshney, A. Brown, H. Chopra, A. Kamra, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Hamner, Jack	Gather reconciliations and support for selections for the off-site property, plant, and equipment studio team.	\$230.00	2.0	\$460.00
Jasinski, Samantha	Review listing of workpapers to be reviewed by Focus Support Reviewer.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review regulatory risk assessment.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Perform Q3 review archive of working papers.	\$290.00	0.5	\$145.00
K, Kavya	Create audit support request list for SAP controls to be tested at year-end.	\$200.00	2.0	\$400.00
Kamra, Akanksha	Review entity level controls to test design and implementation and its impact on the audit.	\$290.00	3.0	\$870.00
Kamra, Akanksha	Discussion with B. Martin, R. Uy, J. Hamner, E. Brown, B. Rice, L. Schloetter, K. Boyce, S. Varshney, A. Brown, H. Chopra, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$290.00	0.5	\$145.00
Kipkirui, Winnie	Review workpapers in the privileged access section in SAP system.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Review workpapers around batch job monitoring control section for SAP system.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Review workpapers in the access deprovisioning section for SAP system.	\$230.00	3.0	\$690.00
Martin, Blake	Discussion with R. Uy, J. Hamner, E. Brown, B. Rice, L. Schloetter, K. Boyce, S. Varshney, A. Brown, H. Chopra, A. Kamra, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/18/2019				
Martin, Blake	Document audit evidence to perform Journal Entry Testing.	\$230.00	2.0	\$460.00
Martin, Blake	Draft journal entry testing summary memorandum to document the procedures performed.	\$230.00	2.0	\$460.00
Misra, Saurabh	Summarize facts to prepare for an upcoming discussion around exceptions identified in information technology control testing.	\$290.00	2.0	\$580.00
Rice, Blake	Discussion with B. Martin, R. Uy, J. Hamner, E. Brown, L. Schloetter, K. Boyce, S. Varshney, A. Brown, H. Chopra, A. Kamra, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Update the regulatory assets and liabilities leadsheet.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Update control workpaper documentation related to electric revenue controls.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Update control workpaper documentation related to gas revenue controls.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Discussion with B. Martin, R. Uy, J. Hamner, E. Brown, B. Rice, K. Boyce, S. Varshney, A. Brown, H. Chopra, A. Kamra, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Assess workpaper notes related to gas revenue.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Update documentation for substantive selections on the operating and maintenance expense testing workpaper.	\$200.00	1.0	\$200.00
Uy, Rycel	Discuss updates to the balancing account substantive workpaper with J. Hamner (Deloitte).	\$200.00	0.5	\$100.00
Uy, Rycel	Update documentation on potential adjustment reporting controls testing.	\$200.00	5.0	\$1,000.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/18/2019				
Uy, Rycel	Discussion with B. Martin, J. Hamner, E. Brown, B. Rice, L. Schloetter, K. Boyce, S. Varshney, A. Brown, H. Chopra, A. Kamra, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$200.00	0.5	\$100.00
Uy, Rycel	Discussion with K. Boyce (Deloitte), A. Duran (PG&E) regarding fraud inquiries for regulatory balancing account process.	\$200.00	0.5	\$100.00
Varshney, Swati	Execute risk assessment of the company which include assessing if any reassessment of risk is required or any consultation is required if any.	\$230.00	1.0	\$230.00
Varshney, Swati	Discussion with B. Martin, R. Uy, J. Hamner, E. Brown, B. Rice, L. Schloetter, K. Boyce, A. Brown, H. Chopra, A. Kamra, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Varshney, Swati	Review design and implementation of indirect entity-level controls of the company.	\$230.00	3.0	\$690.00
Varshney, Swati	Continue review of design and implementation of indirect entity-level controls of the company.	\$230.00	2.0	\$460.00
11/19/2019				
Alfahhad, Abdulrahman	Prepare information technology audit status by evaluating open versus received audit requests.	\$200.00	1.5	\$300.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui and B. Long (Deloitte) to plan for year-end control roll forward documentation.	\$200.00	0.5	\$100.00
Azebu, Matt	Document risk assessment considerations related to the financial statement impacts of regulatory enforcement matters.	\$230.00	3.0	\$690.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/19/2019				
Azebu, Matt	Meeting with J. Jasinski, B. Rice, J. Ncho-Oguie (Deloitte) for audit planning considerations for interim testing for meter to cash, regulatory, and source to pay processes.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with B. Martin (Deloitte) regarding Wildfire related audit and testing approaches for the current year.	\$230.00	2.0	\$460.00
Boyce, Kyle	Close notes on PPE walkthrough workpaper.	\$180.00	1.5	\$270.00
Boyce, Kyle	Update the consideration of use of audit tools memo.	\$180.00	2.0	\$360.00
Boyce, Kyle	Work on gas invoice authorization control workpaper.	\$180.00	1.0	\$180.00
Brown, Aaron	Clear post retirement plans risk assessment and control notes.	\$290.00	0.5	\$145.00
Brown, Aaron	Review source-to-pay process controls.	\$290.00	1.5	\$435.00
Brown, Erin	Document the qualification of audit specialists used on PG&E engagement.	\$180.00	1.5	\$270.00
Brown, Erin	Assess internal audit control testing for reliance with regards to billings controls.	\$180.00	2.0	\$360.00
Brown, Erin	Document testing over PG&E's Personnel Change Request control with regards to accounts payable testing.	\$180.00	1.0	\$180.00
Brown, Erin	Clear notes with regards to controls over accounts payable.	\$180.00	2.0	\$360.00
Brown, Erin	Document Mortality Considerations Memo in response to the current year PG&E Assumptions Review and Mortality Credibility Study Financial Impact.	\$180.00	1.0	\$180.00
Carson, George	Continue preparing data analytic for census data.	\$180.00	2.5	\$450.00
Carson, George	Continue preparing data analytic for census data	\$180.00	2.5	\$450.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/19/2019				
Giamanco, Patrick	Review change management control testing around SAP system.	\$330.00	1.5	\$495.00
Gillam, Tim	Meeting with J. Ncho-Oguie (Deloitte) to discuss PG&E Audit Committee Meeting for Safety and Internal Audit Reporting Update.	\$380.00	2.5	\$950.00
Hamner, Jack	Prepare the procurement interim (portfolio allocation balancing account and energy resource recovery balancing account) substantive analytic.	\$230.00	3.0	\$690.00
Hamner, Jack	Prepare the June 30 procurement interim substantive workpaper.	\$230.00	2.0	\$460.00
Hamner, Jack	Gather invoice property plant and equipment invoice support.	\$230.00	2.5	\$575.00
Hennessy, Vincent	Meeting with D. DeMartini (PG&E), B. Rice, S. Jasinski, A. Kamra, S. Varshney (Deloitte) regarding the planning of Entity Level Controls testing by assessing how PG&E Compliance team & Deloitte will test the controls at year end.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Meeting with B. Rice, M. Azebu, J. Ncho-Oguie (Deloitte) for audit planning considerations for interim testing for meter to cash, regulatory, and source to pay processes.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Meeting with D. DeMartini (PG&E), B. Rice, V. Hennessy, A. Kamra, S. Varshney (Deloitte) regarding the planning of Entity Level Controls testing by assessing how PG&E Compliance team & Deloitte will test the controls at year end.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Performed review of regulatory asset control workpaper	\$290.00	3.0	\$870.00
Jasinski, Samantha	Prepared reconciliation of audit fees incurred to date	\$290.00	3.0	\$870.00
Jasinski, Samantha	Prepared reconciliation of audit fees for FY20 fee proposal	\$290.00	2.5	\$725.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/19/2019				
Jasinski, Samantha	Performed final review of deliverables for December Audit Committee meeting	\$290.00	3.0	\$870.00
Jasinski, Samantha	Drafted email to D. Thomason and A. Chung (both PG&E) regarding deliverables for the December audit committee meeting.	\$290.00	0.5	\$145.00
K, Kavya	Update call with S. Nambiar, S. Misra (Deloitte) to discuss year end testing of general information technology controls.	\$200.00	0.5	\$100.00
K, Kavya	Create request list for audit evidence for year-end control testing for SAP.	\$200.00	1.5	\$300.00
K, Kavya	Update status tracker for year-end control testing for SAP.	\$200.00	1.0	\$200.00
Kamra, Akanksha	Meeting with D. DeMartini (PG&E), B. Rice, S. Jasinski, V. Hennessy, S. Varshney (Deloitte) regarding the planning of Entity Level Controls testing by assessing how PG&E Compliance team & Deloitte will test the controls at year end.	\$290.00	0.5	\$145.00
Kipkirui, Winnie	Review workpaper on privileged access testing on SAP system.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Continue to review workpaper on privileged access testing on SAP system.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Meeting with A. Alfahhad and B. Long (Deloitte) to plan for year-end control roll forward documentation.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document evaluation of information technology control testing results for FY'19.	\$230.00	3.0	\$690.00
Long, Brittany	Meeting with W. Kipkirui and A. Alfahhad (Deloitte) to plan for year-end control roll forward documentation.	\$290.00	0.5	\$145.00
Martin, Blake	Document journal entry testing evaluation.	\$230.00	3.0	\$690.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/19/2019				
Martin, Blake	Close notes within the Benefits Account Reconciliation Control testing workpaper.	\$230.00	1.0	\$230.00
Martin, Blake	Review the Audit Specialists Utilized Memorandum.	\$230.00	2.0	\$460.00
Misra, Saurabh	Update call with S. Nambiar, K. Kavya (Deloitte) to discuss year end testing of general information technology controls.	\$290.00	0.5	\$145.00
Misra, Saurabh	Continue summarizing facts to prepare for an upcoming discussion around exceptions identified in information technology control testing.	\$290.00	2.5	\$725.00
Nambiar, Sachin	Update call with S. Misra, K. Kavya (Deloitte) to discuss year end testing of general information technology controls.	\$200.00	0.5	\$100.00
Ncho-Oguie, Jean-Denis	Meeting with J. Jasinski, B. Rice, M. Azebu (Deloitte) for audit planning considerations for interim testing for meter to cash, regulatory, and source to pay processes.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Meeting with T. Gillam (Deloitte) to discuss PG&E Audit Committee Meeting for Safety and Internal Audit Reporting Update.	\$380.00	2.5	\$950.00
Ncho-Oguie, Jean-Denis	Review Annual Deloitte Independence Letter to Audit Committee.	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Review Audit Committee Communication Letter for identified risks of material misstatement.	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Review Audit Committee communication letter on required communication on commitment to quality.	\$380.00	1.0	\$380.00
Ravindran, Sarradha	Prepare audit committee communication for final issuance of the presentation.	\$120.00	1.0	\$120.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/19/2019				
Rice, Blake	Meeting with D. DeMartini (PG&E), S. Jasinski, V. Hennessy, A. Kamra, S. Varshney (Deloitte) regarding the planning of Entity Level Controls testing by assessing how PG&E Compliance team & Deloitte will test the controls at year end.	\$230.00	0.5	\$115.00
Rice, Blake	Meeting with J. Jasinski, M. Azebu, J. Ncho-Oguie (Deloitte) for audit planning considerations for interim testing for meter to cash, regulatory, and source to pay processes.	\$230.00	1.0	\$230.00
Schloetter, Lexie	Close notes on the regulatory asset guided risk assessment workpaper.	\$200.00	2.0	\$400.00
Uy, Rycel	Update documentation on potential adjusting report controls testing.	\$200.00	4.0	\$800.00
Uy, Rycel	Update documentation on balancing account substantive testing.	\$200.00	4.0	\$800.00
Varshney, Swati	Review design and implementation of indirect entity-level controls of the company.	\$230.00	3.0	\$690.00
Varshney, Swati	Continue review design and implementation of indirect entity-level controls of the company.	\$230.00	3.0	\$690.00
Varshney, Swati	Meeting with D. DeMartini (PG&E), B. Rice, S. Jasinski, V. Hennessy, A. Kamra (Deloitte) regarding the planning of Entity Level Controls testing by assessing how PG&E Compliance team & Deloitte will test the controls at year end.	\$230.00	0.5	\$115.00
11/20/2019				
Alfahhad, Abdulrahman	Meeting with W. Kipkirui, A. Alfahhad, and B. Long (Deloitte) to discuss the current status of the information technology audit.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Conform general information technology testing workpaper to reflect the latest control testing framework.	\$200.00	2.0	\$400.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/20/2019				
Alfahhad, Abdulrahman	Meeting with W. Kipkirui (Deloitte) to review assigned tasks around automated control testing to understand how to complete them.	\$200.00	1.5	\$300.00
Azebu, Matt	Discussion with B. Martin, R. Uy, J. Hamner, E. Brown, B. Rice, L. Schloetter, K. Boyce, S. Jasinski (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with T. Gillam, W. Meredith, J. Ncho Oguie, S. Jasinski, A. Brown (Deloitte) regarding ownership and resolution of action items related to 2019 audit.	\$230.00	1.0	\$230.00
Bhattacharya, Ayush	Review audit evidence on change management control around customer billing reporting module.	\$200.00	2.0	\$400.00
Boyce, Kyle	Document cash flow control workpapers.	\$180.00	2.0	\$360.00
Boyce, Kyle	Download prior year Federal Energy Regulatory Commission file.	\$180.00	0.5	\$90.00
Boyce, Kyle	Update procurement control workpaper documentation.	\$180.00	5.0	\$900.00
Boyce, Kyle	Discussion with B. Martin, R. Uy, J. Hamner, E. Brown, B. Rice, L. Schloetter, M. Azebu, S. Jasinski (Deloitte) regarding status of workpaper priorities.	\$180.00	0.5	\$90.00
Brown, Aaron	Discussion with T. Gillam, W. Meredith, J. Ncho Oguie, S. Jasinski, M. Azebu (Deloitte) regarding ownership and resolution of action items related to 2019 audit.	\$290.00	1.0	\$290.00
Brown, Erin	Document Mortality Considerations Memo in response to the current year PG&E Assumptions Review and Mortality Credibility Study Financial Impact.	\$180.00	3.0	\$540.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/20/2019				
Brown, Erin	Discussion with L. Schloetter (Deloitte) regarding documentation of accounts payable balance sheet variance analysis control.	\$180.00	1.0	\$180.00
Brown, Erin	Clear notes with regards to controls over accounts payable.	\$180.00	2.5	\$450.00
Brown, Erin	Discussion with B. Martin, R. Uy, J. Hamner, B. Rice, L. Schloetter, K. Boyce, M. Azebu, S. Jasinski (Deloitte) regarding status of workpaper priorities.	\$180.00	0.5	\$90.00
Carson, George	Continue preparing data analytic for census data.	\$180.00	2.0	\$360.00
Fannin, Sam	Discussion with J. Hamner, R. Uy (Deloitte) regarding regulatory balancing account controls and substantive testing.	\$330.00	0.5	\$165.00
Fazil, Mohamed	Meeting with P. Giamanco, B. Long, S. Misra, W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Review request listing for audit evidence for year-end information technology control testing.	\$230.00	1.5	\$345.00
Giamanco, Patrick	Meeting with B. Long, S. Misra, M. Fazil, W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Attend weekly update call with B. Long, S. Nambiar (Deloitte) to discuss year end information technology control testing approach.	\$330.00	1.0	\$330.00
Gillam, Tim	Discussion with W. Meredith, J. Ncho Oguie, S. Jasinski, M. Azebu, A. Brown (Deloitte) regarding ownership and resolution of action items related to 2019 audit.	\$380.00	1.0	\$380.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/20/2019				
Hamner, Jack	Pull regulatory documents from the California Public Utility Commission's website to support amounts referenced within the interim procurement substantive analytic.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with S. Fannin, R. Uy (Deloitte) regarding regulatory balancing account controls and substantive testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Check whether the interim balancing account substantive workpaper addresses each of the company's newly created balancing accounts.	\$230.00	3.0	\$690.00
Hamner, Jack	Discussion with B. Martin, R. Uy, E. Brown, B. Rice, L. Schloetter, K. Boyce, M. Azebu, S. Jasinski (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Hamner, Jack	Update the regulatory balancing account leadsheet and the regulatory balancing account workpaper to reconcile.	\$230.00	3.0	\$690.00
Hamner, Jack	Discussion with R. Uy (Deloitte), K. Xu (PG&E) regarding recurring tax journal entries for potential adjusting report control testing.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Discussion with B. Martin, R. Uy, J. Hamner, E. Brown, B. Rice, L. Schloetter, K. Boyce, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discussion with T. Gillam, W. Meredith, J. Ncho Oguie, M. Azebu, A. Brown (Deloitte) regarding ownership and resolution of action items related to 2019 audit.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Discussion with J. Garboden (PG&E) regarding considerations for the Company's considerations of accounting memos.	\$290.00	1.0	\$290.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/20/2019				
Jasinski, Samantha	Reviewed interim testing regulatory balancing account control workpaper	\$290.00	2.5	\$725.00
Jasinski, Samantha	Reviewed interim gas revenue substantive testing workpaper	\$290.00	3.0	\$870.00
Jasinski, Samantha	Continued to review interim gas revenue substantive testing workpaper	\$290.00	4.0	\$1,160.00
Kipkirui, Winnie	Meeting with A. Alfaahad (Deloitte) to review assigned tasks around automated control testing to understand how to complete them.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Meeting with W. Kipkirui, A. Alfaahad, and B. Long (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long, S. Misra, M. Fazil (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Review notes addressed for workpapers in the change management control testing.	\$230.00	2.5	\$575.00
Kipkirui, Winnie	Review notes addressed for workpapers in the password configuration.	\$230.00	2.0	\$460.00
Long, Brittany	Meeting with W. Kipkirui, A. Alfaahad, and B. Long (Deloitte) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with P. Giamanco, S. Misra, M. Fazil, W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Long, Brittany	Attended weekly update call with P. Giamanco, S. Nambiar (Deloitte) to discuss year end information technology control testing approach.	\$290.00	1.0	\$290.00
Long, Brittany	Review interim control test workpapers for linux/unix system.	\$290.00	3.0	\$870.00
Martin, Blake	Close notes within the Interim Journal Entry Testing Workpaper.	\$230.00	2.5	\$575.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/20/2019				
Martin, Blake	Update the Potential Adjustment Report control testing workpaper related to the review and approval of the Dolphin Journal Entry Delegation of Authority table.	\$230.00	2.0	\$460.00
Martin, Blake	Close notes within the Expenditures Sectional memorandum related to the Source-to-Pay Process.	\$230.00	1.5	\$345.00
Martin, Blake	Discussion with R. Uy, J. Hamner, E. Brown, B. Rice, L. Schloetter, K. Boyce, M. Azebu, S. Jasinski (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Meredith, Wendy	Discussion with T. Gillam, J. Ncho Oguie, S. Jasinski, M. Azebu, A. Brown (Deloitte) regarding ownership and resolution of action items related to 2019 audit.	\$380.00	1.0	\$380.00
Misra, Saurabh	Meeting with P. Giamanco, B. Long, M. Fazil, W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Misra, Saurabh	Prepare request listing for audit evidence for year-end information technology control testing.	\$290.00	2.5	\$725.00
Morley, Carlye	Discussion with B. Rice, J. Ncho Oguie (Deloitte) regarding December 10, 2019 audit committee communications.	\$230.00	0.5	\$115.00
Nambiar, Sachin	Attended weekly update call with P. Giamanco, B. Long (Deloitte) to discuss year end information technology control testing approach.	\$200.00	1.0	\$200.00
Ncho-Oguie, Jean-Denis	Discussion with B. Rice, C. Morley (Deloitte) regarding December 10, 2019 audit committee communications.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Review Risk Assessment Workbook for identified Significant Risks.	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Review Internal Control Efficacy workbook.	\$380.00	2.0	\$760.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/20/2019				
Ncho-Oguie, Jean-Denis	Review Management Override Journal Entry Control #2 design and implementation.	\$380.00	2.0	\$760.00
Ncho-Oguie, Jean-Denis	Discussion with T. Gillam, W. Meredith, S. Jasinski, M. Azebu, A. Brown (Deloitte) regarding ownership and resolution of action items related to 2019 audit.	\$380.00	1.0	\$380.00
Rice, Blake	Discussion with B. Martin, R. Uy, J. Hamner, E. Brown, L. Schloetter, K. Boyce, M. Azebu, S. Jasinski (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with C. Morley, J. Ncho Oguie (Deloitte) regarding December 10, 2019 audit committee communications.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Discussion with B. Martin, R. Uy, J. Hamner, E. Brown, B. Rice, K. Boyce, M. Azebu, S. Jasinski (Deloitte) regarding status of workpaper priorities.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Close notes on the revenue reconciliation control workpaper.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Close notes on gas revenue substantive analytic.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte) regarding documentation of accounts payable balance sheet variance analysis control.	\$200.00	1.0	\$200.00
Uy, Rycel	Update reconciliation for balancing account substantive testing.	\$200.00	2.5	\$500.00
Uy, Rycel	Update documentation on potential adjusting reporting controls testing.	\$200.00	4.0	\$800.00
Uy, Rycel	Discussion with J. Hamner (Deloitte), K. Xu (PG&E) regarding recurring tax journal entries for potential adjusting report control testing.	\$200.00	0.5	\$100.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/20/2019				
	Uy, Rycel Discussion with S. Fannin, J. Hamner (Deloitte) regarding regulatory balancing account controls and substantive testing.	\$200.00	0.5	\$100.00
	Uy, Rycel Discussion with B. Martin, J. Hamner, E. Brown, B. Rice, L. Schloetter, K. Boyce, M. Azebu, S. Jasinski (Deloitte) regarding status of workpaper priorities.	\$200.00	0.5	\$100.00
11/21/2019				
	Alfahhad, Abdulrahman Document New User Access control for customer billing reporting module.	\$200.00	1.5	\$300.00
	Alfahhad, Abdulrahman Document new user access control design in gas trades tracking system.	\$200.00	1.5	\$300.00
	Alfahhad, Abdulrahman Document New User Access control for Advance Billing system.	\$200.00	1.5	\$300.00
	Alfahhad, Abdulrahman Continue formatting assigned workpapers (12 workpapers in total).	\$200.00	2.0	\$400.00
	Azebu, Matt Discussion with D. Demartini (PG&E), B. Rice, B. Martin, S. Jasinski (Deloitte) regarding control testing inquiries related to meter-to-cash billings control.	\$230.00	0.5	\$115.00
	Azebu, Matt Meeting with P. Giamanco, S. Jasinski, W. Kipkirui, B. Long (Deloitte) to discuss the current information technology audit status.	\$230.00	0.5	\$115.00
	Boyce, Kyle Research year end disclosures related to new accounting standard update.	\$180.00	1.5	\$270.00
	Boyce, Kyle Create a workpaper mapping Federal Energy Regulatory Commission general ledger account numbers to regular general ledger account numbers.	\$180.00	5.5	\$990.00
	Brown, Erin Clear notes with regards to controls over accounts payable.	\$180.00	7.0	\$1,260.00
	Brown, Erin Discussion with L. Schloetter (Deloitte) related to operating and maintenance expense review notes.	\$180.00	0.5	\$90.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/21/2019				
Fazil, Mohamed	Clear notes for New User Access control for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Clear notes for SAP system, Business Planning & Consolidation module's Privileged Access control.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Address review notes on control on password configuration for SAP's business warehouse system.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Continue to address review notes on change management control for SAP's business warehouse system.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Address review notes on control on process chain monitoring for SAP's business warehouse system.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Update call with S. Misra to discuss year end control testing.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Meeting with B. Long, S. Misra, W. Kipkirui (Deloitte) to discuss the year end testing strategy for reliance/reperformance controls.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Meeting with I. Kakarla and U. Ghanta (PG&E) to run testing scripts for segregation of duties.	\$230.00	1.0	\$230.00
Giamanco, Patrick	Meeting with S. Jasinski, M. Azebu, W. Kipkirui, B. Long (Deloitte) to discuss the current information technology audit status.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Continue to review access security control testing.	\$330.00	0.5	\$165.00
Gillam, Tim	Discussion with J. Ncho-Oguie (Deloitte) regarding December 10, 2019 audit committee presentation regarding auditor's required communication to audit committee.	\$380.00	0.5	\$190.00
Hamner, Jack	Discussion with E. Li (PG&E), R. Uy (Deloitte) regarding fraud inquiries and balance sheet reconciliation for balancing account controls testing.	\$230.00	0.5	\$115.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/21/2019				
Hamner, Jack	Prepare the June 30 procurement interim substantive workpaper.	\$230.00	3.0	\$690.00
Hamner, Jack	Review the control workpaper on property, plant and equipment control at the company.	\$230.00	2.0	\$460.00
Hamner, Jack	Review the depreciation testing workpaper.	\$230.00	1.5	\$345.00
Hamner, Jack	Call with M. Westendorf, A. Crawford (Deloitte) to discuss the timing of the audit team's property, plant, and equipment testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Meeting with D. Barry (PG&E) to discuss support requests for procurement substantive analytic.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Discussion with D. Demartini (PG&E), B. Rice, B. Martin, M. Azebu (Deloitte) regarding control testing inquiries related to meter-to-cash billings control.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Meeting with P. Giamanco, M. Azebu, W. Kipkirui, B. Long (Deloitte) to discuss the current information technology audit status.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discussion with L. Schloetter (Deloitte) related to gas revenue review notes.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Clear notes on gas substantive revenue interim testing workpaper.	\$290.00	2.5	\$725.00
Jasinski, Samantha	Review electric revenue substantive interim testing.	\$290.00	3.0	\$870.00
Jasinski, Samantha	Continue to review interim electric revenue substantive testing workpaper.	\$290.00	2.5	\$725.00
Jasinski, Samantha	Continue to review interim electric revenue substantive testing workpaper.	\$290.00	2.5	\$725.00
Kipkirui, Winnie	Continue to review notes addressed for workpapers in the password configuration.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Review privileged access testing for SAP system.	\$230.00	1.0	\$230.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/21/2019				
Kipkirui, Winnie	Review comments for workpapers in the privileged access control testing for SAP system.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Meeting with B. Long, S. Misra, M. Fazil (Deloitte) to discuss the year end testing strategy for reliance/reperformance controls.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with P. Giamanco, S. Jasinski, M. Azebu, B. Long (Deloitte) to discuss the current information technology audit status.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the current status of the information technology audit.	\$230.00	1.0	\$230.00
Long, Brittany	Review interim test workpapers for privileged access control.	\$290.00	1.0	\$290.00
Long, Brittany	Review interim test workpapers for terminations access control.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with S. Misra, M. Fazil, W. Kipkirui (Deloitte) to discuss the year end testing strategy for reliance/reperformance controls.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with P. Giamanco, S. Jasinski, W. Kipkirui, M. Azebu (Deloitte) to discuss the current information technology audit status.	\$290.00	0.5	\$145.00
Martin, Blake	Review the SAP Vendor Change review and approval control testing workpaper.	\$230.00	2.5	\$575.00
Martin, Blake	Discussion with L. Schloetter (Deloitte) related to operating and maintenance expense review notes.	\$230.00	0.5	\$115.00
Martin, Blake	Review the SAP Approval Structure table review and approval control testing workpaper related to the Source to Pay process.	\$230.00	4.5	\$1,035.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/21/2019				
Martin, Blake	Close notes within the Benefits Account Reconciliation Control testing workpaper.	\$230.00	1.0	\$230.00
Martin, Blake	Close notes within the Balance Sheet variance analysis control testing workpaper related to the Source-to-Pay process and line items.	\$230.00	0.5	\$115.00
Martin, Blake	Discussion with D. Demartini (PG&E), B. Rice, S. Jasinski, M. Azebu (Deloitte) regarding control testing inquiries related to meter-to-cash billings control.	\$230.00	0.5	\$115.00
Misra, Saurabh	Update call with M. Fazil to discuss year end control testing.	\$290.00	1.0	\$290.00
Misra, Saurabh	Meeting with B. Long, M. Fazil, W. Kipkirui (Deloitte) to discuss the year end testing strategy for reliance/reperformance controls.	\$290.00	0.5	\$145.00
Misra, Saurabh	Prepare planned testing procedure documentation for year-end control testing to roll-forward control effectiveness conclusion from interim to year-end period.	\$290.00	2.5	\$725.00
Nambiar, Sachin	Check audit evidence provided match with the audit request made for the internal controls to be tested at year end.	\$200.00	2.2	\$440.00
Ncho-Oguie, Jean-Denis	Discussion with T. Gillam (Deloitte) regarding December 10, 2019 audit committee presentation regarding auditor's required communication to audit committee.	\$380.00	0.5	\$190.00
Rice, Blake	Discussion with D. Demartini (PG&E), B. Martin, S. Jasinski, M. Azebu (Deloitte) regarding control testing inquiries related to meter-to-cash billings control.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Close notes on gas substantive analytic.	\$200.00	4.5	\$900.00
Schloetter, Lexie	Discussion with S. Jasinski (Deloitte) related to gas revenue review notes.	\$200.00	0.5	\$100.00

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<i>2019 Audit Services</i>				
11/21/2019				
Schloetter, Lexie	Close notes on gas revenue substantive analytic.	\$200.00	3.0	\$600.00
Schloetter, Lexie	Discussion with B. Martin (Deloitte) related to operating and maintenance expense review notes.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte) related to operating and maintenance expense review notes.	\$200.00	0.5	\$100.00
Uy, Rycel	Discussion with E. Li (PG&E), J. Hamner (Deloitte) regarding fraud inquiries and balance sheet reconciliation for balancing account controls testing.	\$200.00	0.5	\$100.00
Uy, Rycel	Update documentation regarding potential adjusting report controls testing.	\$200.00	9.0	\$1,800.00
11/22/2019				
Alfahhad, Abdulrahman	Document control design around system user termination control in gas trades tracking system.	\$200.00	2.5	\$500.00
Alfahhad, Abdulrahman	Document user access termination control in Oracle identity management system.	\$200.00	1.5	\$300.00
Alfahhad, Abdulrahman	Document transferred users control for customer billing reporting module.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui, A. Alfahhad, B. Long (Deloitte) to discuss current audit status.	\$200.00	1.0	\$200.00
Azebu, Matt	Meeting with B. Martin, J. Hamner (Deloitte) to update the status of tasks to be completed in the month of November to wrap up interim substantive testing.	\$230.00	0.5	\$115.00
Azebu, Matt	Review the risks of material misstatement identified related to commitments and contingencies (e.g. power purchase agreements) and the corresponding relevant internal controls.	\$230.00	3.0	\$690.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/22/2019				
Azebu, Matt	Reviewed documentation of fraud inquiries performed with PG&E management and individuals identified as control owners	\$230.00	2.5	\$575.00
Boyce, Kyle	Create a workpaper mapping Federal Energy Regulatory Commission general ledger account numbers to regular general ledger account numbers.	\$180.00	4.0	\$720.00
Boyce, Kyle	Discussion with J. Hamner (Deloitte), M. Lum (PG&E) regarding fraud inquiries.	\$180.00	0.5	\$90.00
Boyce, Kyle	Document information from discussions in PP&E control workpapers.	\$180.00	1.5	\$270.00
Boyce, Kyle	Rollforward depreciation substantive testing workpaper.	\$180.00	1.0	\$180.00
Boyce, Kyle	Discussion with A. Wong, J. Hong (PG&E), J. Hamner (Deloitte) surrounding PP&E controls.	\$180.00	0.5	\$90.00
Brown, Erin	Document Mortality Considerations Memo in response to the current year PG&E Assumptions Review and Mortality Credibility Study Financial Impact.	\$180.00	1.0	\$180.00
Brown, Erin	Clear notes with regards to controls over accounts payable.	\$180.00	4.0	\$720.00
Brown, Erin	Document Designator's Report control with regards to accounts payable.	\$180.00	1.5	\$270.00
Brown, Erin	Assess internal audit control testing for reliance with regards to billings controls.	\$180.00	1.0	\$180.00
Fazil, Mohamed	Meeting with S. Nambiar (Deloitte) to discuss year-end testing procedures for controls that will be tested by using the work of internal audit.	\$230.00	1.0	\$230.00
Giamanco, Patrick	Meeting with B. Long, W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$330.00	1.0	\$330.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/22/2019				
Giamanco, Patrick	Review interim test workpapers for password configuration control.	\$330.00	0.5	\$165.00
Hamner, Jack	Discussion with K. Boyce (Deloitte), M. Lum (PG&E) regarding fraud inquiries.	\$230.00	0.5	\$115.00
Hamner, Jack	Gather regulatory documents from the California Public Utility Commission's website to support revenue requirements referenced within the interim balancing account substantive testing.	\$230.00	2.0	\$460.00
Hamner, Jack	Discussion with A. Wong, J. Hong (PG&E), K. Boyce (Deloitte) surrounding PP&E controls.	\$230.00	0.5	\$115.00
Hamner, Jack	Perform testing for the interim substantive balancing account testing (as of June 30, 2019).	\$230.00	2.5	\$575.00
Hamner, Jack	Meeting with B. Martin, M. Azebu (Deloitte) to update the status of tasks to be completed in the month of November to wrap up interim substantive testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Gather invoice's for the construction work in progress testing within the property plant and equipment testing section.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long (Deloitte) to discuss the current status of the information technology audit.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with T. Yuen (PG&E) to discuss the FY'19 control testing results and exceptions identified by management.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with W. Kipkirui, A. Alfaahad, B. Long (Deloitte) to discuss current audit status.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Document the evaluation of internal control testing observation for SAP system.	\$230.00	2.0	\$460.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/22/2019				
Long, Brittany	Meeting with W. Kipkirui, A. Alfaahad, B. Long (Deloitte) to discuss current audit status.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with P. Giamanco, W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$290.00	1.0	\$290.00
Long, Brittany	Review interim test workpapers for change management control.	\$290.00	1.0	\$290.00
Long, Brittany	Review interim test workpapers for password configuration control.	\$290.00	1.0	\$290.00
Martin, Blake	Update documentation within the Audit Specialists Utilized Memorandum.	\$230.00	1.0	\$230.00
Martin, Blake	Meeting with M. Azebu, J. Hamner (Deloitte) to update the status of tasks to be completed in the month of November to wrap up interim substantive testing.	\$230.00	0.5	\$115.00
Martin, Blake	Compile the Pension Census Data to utilize for Pension Data risk assessment.	\$230.00	2.0	\$460.00
Martin, Blake	Format the Pension Census Data to utilize for Pension Data risk assessment.	\$230.00	2.5	\$575.00
Martin, Blake	Review the SAP Approval Structure table review and approval control testing workpaper related to the Source to Pay process.	\$230.00	1.0	\$230.00
Nambiar, Sachin	Prepare the raw data for testing segregation of duties for the SAP system.	\$200.00	2.0	\$400.00
Nambiar, Sachin	Meeting with M. Fazil (Deloitte) to discuss year-end testing procedures for controls that will be tested by using the work of internal audit.	\$200.00	1.0	\$200.00
Nambiar, Sachin	Process scripts to test segregation of duties for SAP system's Business warehouse.	\$200.00	2.0	\$400.00
Nambiar, Sachin	Address comments around control testing for new user access.	\$200.00	2.8	\$560.00

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Date	Description	Rate	Hours	Fees	
<i>2019 Audit Services</i>					
11/22/2019					
	Nambiar, Sachin	Process scripts to run the segregation of duties testing.	\$200.00	3.0	\$600.00
	Schloetter, Lexie	Closing notes on gas revenue substantive analytic.	\$200.00	2.0	\$400.00
	Uy, Rycel	Prepare selections for balancing account substantive testing.	\$200.00	1.0	\$200.00
	Uy, Rycel	Reconcile balancing accounts for substantive testing.	\$200.00	7.0	\$1,400.00
11/25/2019					
	Azebu, Matt	Research disclosures related to critical audit matters and risk factors at request of K. Mallonee (PG&E).	\$230.00	1.5	\$345.00
	Azebu, Matt	Review the planned testing approach for regulatory matters including orders instituting investigation.	\$230.00	2.0	\$460.00
	Azebu, Matt	Update documentation to address review comments in testing of internal controls mitigating the risk of management override of controls.	\$230.00	3.0	\$690.00
	Bedi, Arpit	Close notes in entity level controls and related working papers.	\$200.00	1.0	\$200.00
	Carson, George	Continue preparing data analytic for census data.	\$180.00	2.5	\$450.00
	Cochran, James	Meeting with J. Cochran and P. Giamanco (Deloitte) regarding the information technology audit progress.	\$380.00	0.5	\$190.00
	Fazil, Mohamed	Prepare audit evidence request list for user access review control.	\$230.00	0.5	\$115.00
	Fazil, Mohamed	Meeting with S. Nambiar, M. Fazil, S. Misra (Deloitte USI) to discuss year end testing for control that will be tested through reperformance of internal audit's testing.	\$230.00	0.5	\$115.00
	Fazil, Mohamed	Prepare audit evidence request list for change management control review for the SAP system, Enterprise Resource Planning Central Component module.	\$230.00	0.5	\$115.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/25/2019				
Fazil, Mohamed	Prepare audit evidence request list for the change management control review for SAP's business warehouse system.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Prepare audit evidence request list for segregation of duties risk analysis report for SAP system, Governance, Risk and Compliance module.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Prepare audit evidence request list for simulation testing for SAP system, Governance, Risk and Compliance module.	\$230.00	0.5	\$115.00
Giamanco, Patrick	Meeting between J. Cochran and P. Giamanco (Deloitte) regarding the information technology audit progress.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Review interim testing around network security controls.	\$330.00	1.0	\$330.00
Kipkirui, Winnie	Address notes on the debug control for SAP system.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Review comments addressed for process monitoring for SAP system.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Review comments addressed for connected systems provisioning controls.	\$230.00	3.0	\$690.00
Long, Brittany	Review planned audit procedures related to year-end testing on general information technology controls.	\$290.00	0.5	\$145.00
Meredith, Wendy	Review post retirement obligation risk assessment workpapers.	\$380.00	2.0	\$760.00
Misra, Saurabh	Meeting with S. Nambiar, M. Fazil, S. Misra (Deloitte USI) to discuss year end testing for control that will be tested through reperformance of internal audit's testing.	\$290.00	0.5	\$145.00
Misra, Saurabh	Prepare documentation of planned audit procedures around year-end testing of key report testing.	\$290.00	2.5	\$725.00

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<i>2019 Audit Services</i>					
11/25/2019					
	Nambiar, Sachin	Meeting with S. Nambiar, M. Fazil, S. Misra (Deloitte USI) to discuss year end testing for control that will be tested through reperformance of internal audit's testing.	\$200.00	0.5	\$100.00
	Ncho-Oguie, Jean-Denis	Review Journal Entry Profiling Report workpaper.	\$380.00	1.5	\$570.00
	Ncho-Oguie, Jean-Denis	Review Journal Entry Testing Selections for override testing.	\$380.00	2.0	\$760.00
11/26/2019					
	Alfahhad, Abdulrahman	Document the testing of reports used in testing user transferred control.	\$200.00	0.5	\$100.00
	Alfahhad, Abdulrahman	Document the testing of reports used in testing user termination control.	\$200.00	1.0	\$200.00
	Alfahhad, Abdulrahman	Address comments on procedures performed around user terminations control.	\$200.00	2.0	\$400.00
	Alfahhad, Abdulrahman	Prepare documentation on batch job control for utility plant system. .	\$200.00	2.5	\$500.00
	Alfahhad, Abdulrahman	Prepare documentation on batch job control for Advance Billing system. .	\$200.00	2.0	\$400.00
	Alfahhad, Abdulrahman	Document the evaluation of control effectiveness around reviewing access for transferred users.	\$200.00	1.0	\$200.00
	Bhattacharya, Ayush	Address notes for unix network password configuration.	\$200.00	2.0	\$400.00
	Brown, Aaron	Review Source to Pay Controls.	\$290.00	1.0	\$290.00
	Brown, Aaron	Review portfolio allocation balancing account testing.	\$290.00	1.5	\$435.00
	Brown, Aaron	Clear notes for Source To Pay Control.	\$290.00	1.0	\$290.00
	Carson, George	Continue preparing data analytic for census data.	\$180.00	2.5	\$450.00
	Fazil, Mohamed	Attend SAP Hana system's database question meeting with B. Long (Deloitte).	\$230.00	0.5	\$115.00
	Fazil, Mohamed	Meeting with I. Kakarla and U. Ghanta (PG&E) to discuss testing questions on segregation of duties.	\$230.00	1.0	\$230.00

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<i>2019 Audit Services</i>				
11/26/2019				
	Fazil, Mohamed Document understanding of basic information of SAP database.	\$230.00	0.5	\$115.00
	Giamanco, Patrick Meeting with B. Long (Deloitte) to discuss current audit testing status.	\$330.00	0.5	\$165.00
	Giamanco, Patrick Review automated control testing for procure-to-pay process.	\$330.00	3.0	\$990.00
	Kipkirui, Winnie Document the design of New User Access control for Advance Billing system.	\$230.00	3.0	\$690.00
	Kipkirui, Winnie Document new user access control implementation in gas trades tracking system.	\$230.00	3.0	\$690.00
	Kipkirui, Winnie Document New User Access control design for customer billing reporting module.	\$230.00	2.0	\$460.00
	Long, Brittany Attend SAP Hana system's database question meeting with M. Fazil (Deloitte).	\$290.00	0.5	\$145.00
	Long, Brittany Meeting with P. Giamanco (Deloitte) to discuss current audit testing status.	\$290.00	0.5	\$145.00
	Long, Brittany Review planned audit procedures documented for year-end control and rollforward testing.	\$290.00	1.5	\$435.00
	Nambiar, Sachin Prepare data for segregation of duties testing.	\$200.00	0.5	\$100.00
	Nambiar, Sachin Check received requests for interim information technology audit.	\$200.00	0.4	\$80.00
	Ncho-Oguie, Jean-Denis Review price risk management executed third quarter contracts.	\$380.00	1.0	\$380.00
	Ncho-Oguie, Jean-Denis Review journal entry audit plan approach workpaper and analysis.	\$380.00	2.5	\$950.00
11/27/2019				
	Alfahhad, Abdulrahman Document customer billing system batch job workpaper.	\$200.00	3.0	\$600.00
	Alfahhad, Abdulrahman Continue to document transfer users workpaper.	\$200.00	2.0	\$400.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/27/2019				
Alfahhad, Abdulrahman	Meeting with P. Giamanco, W. Kipkirui, M. Fazil, B. Long, S. Misra, S. Nambiar (Deloitte) to discuss year end testing and the current status of information technology audit.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Document control design around system user transferring control in gas trades tracking system.	\$200.00	2.5	\$500.00
Brown, Aaron	Review Source to Pay Controls.	\$290.00	1.0	\$290.00
Carson, George	Continue preparing data analytic for census data.	\$180.00	2.5	\$450.00
Fazil, Mohamed	Meeting with P. Giamanco, W. Kipkirui, B. Long, A. Alfahhad, S. Misra, S. Nambiar (Deloitte) to discuss year end testing and the current status of information technology audit.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Address review notes for password configuration control for SAP system, Business Planning & Consolidation module.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Prepare the questionnaire for the controls to perform roll-forward testing procedures at year-end.	\$230.00	2.5	\$575.00
Giamanco, Patrick	Meeting with W. Kipkirui, M. Fazil, B. Long, A. Alfahhad, S. Misra, S. Nambiar (Deloitte) to discuss year end testing and the current status of information technology audit.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Review testing of report logic configuration of key reports used in the audit.	\$330.00	3.0	\$990.00
Goswami, Pratiti	Understand the Plan Asset Investment workpapers, for 2019 audit, preparation of required items for the testing.	\$230.00	0.5	\$115.00
K, Kavya	Create user validation sheet for roll-forward control testing for SAP system, Business Planning & Consolidation module.	\$200.00	2.0	\$400.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/27/2019				
Kipkirui, Winnie	Document control implementation around system user termination control in gas trades tracking system.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Document control implementation around system user transferring control in gas trades tracking system.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Document design for meter data management system for control testing around transferred users.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Document transferred users control design for customer billing reporting module.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with P. Giamanco, M. Fazil, B. Long, A. Alfahhad, S. Misra, S. Nambiar (Deloitte) to discuss year end testing and the current status of information technology audit.	\$230.00	0.5	\$115.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with P. Giamanco, W. Kipkirui, M. Fazil, A. Alfahhad, S. Misra, S. Nambiar (Deloitte) to discuss year end testing and the current status of information technology audit.	\$290.00	0.5	\$145.00
Long, Brittany	Continue to review audit procedures related to year-end testing on general information technology controls.	\$290.00	0.5	\$145.00
Martin, Blake	Attend November end Potential Adjustment Report meeting with D. Thomason, J. Garboden, A. Duran, D. DeMartini, J. Martinez (PG&E).	\$230.00	1.5	\$345.00
Misra, Saurabh	Meeting with P. Giamanco, W. Kipkirui, M. Fazil, B. Long, A. Alfahhad, S. Nambiar (Deloitte) to discuss year end testing and the current status of information technology audit.	\$290.00	0.5	\$145.00

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Date	Description	Rate	Hours	Fees	
<i>2019 Audit Services</i>					
11/27/2019					
	Nambiar, Sachin	Prepare user validation for SAP system, Governance, Risk and Compliance module for the year end data.	\$200.00	2.5	\$500.00
	Nambiar, Sachin	Meeting with P. Giamanco, W. Kipkirui, M. Fazil, B. Long, A. Alfahhad, S. Misra (Deloitte) to discuss year end testing and the current status of information technology audit.	\$200.00	0.2	\$40.00
11/28/2019					
	Fazil, Mohamed	Meeting with S. Misra (Deloitte) to discuss current information technology audit status.	\$230.00	2.0	\$460.00
	Goswami, Pratiti	Understand Plan Asset Investment workpapers, for 2019 audit, preparation of required items for the testing.	\$230.00	1.0	\$230.00
	K, Kavya	Review user validation sheet for SAP system, Governance, Risk and Compliance module.	\$200.00	1.0	\$200.00
	K, Kavya	Continue to document user access review control for the SAP system, Enterprise Resource Planning Central Component module.	\$200.00	1.0	\$200.00
	K, Kavya	Address review notes for process chain monitoring control for SAP system, Business Planning & Consolidation module.	\$200.00	1.0	\$200.00
	Misra, Saurabh	Meeting with M. Fazil (Deloitte) to discuss current information technology audit status.	\$290.00	2.0	\$580.00
	Nambiar, Sachin	Address notes for the information technology control that monitor batch data processing.	\$200.00	1.8	\$360.00
	Varshney, Swati	Continue reviewing design and implementation of indirect entity-level controls of the company.	\$230.00	3.0	\$690.00
	Varshney, Swati	Review design and implementation of indirect entity-level controls of the company.	\$230.00	3.0	\$690.00

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Date	Description	Rate	Hours	Fees	
<i>2019 Audit Services</i>					
12/01/2019					
	Chopra, Harshita	Prepare the summary of final order and resolutions issuances by California Public Utility Commission to assess Regulatory Accounting Document control.	\$180.00	2.0	\$360.00
	Jasinski, Samantha	Review electric revenue testing workpaper (for the 6-months ended 6/30/2019).	\$290.00	2.5	\$725.00
	Ncho-Oguie, Jean-Denis	Review Public Company Accounting Oversight Board's Risk Assessment audit response survey.	\$380.00	0.5	\$190.00
	Ncho-Oguie, Jean-Denis	Review management override journal entry control #1.	\$380.00	1.5	\$570.00
	Ncho-Oguie, Jean-Denis	Review management override journal entry control #3.	\$380.00	1.5	\$570.00
	Ncho-Oguie, Jean-Denis	Review management override journal entry control #2.	\$380.00	1.0	\$380.00
12/02/2019					
	Adams, Haley	Discussion with A. Brown, J. Hamner, K. Boyce (Deloitte) regarding cost of electricity (Procurement) substantive testing approach.	\$230.00	1.0	\$230.00
	Azebu, Matt	Discussion with J. Hamner, K. Boyce (Deloitte) about the financial close and reporting process control workpapers.	\$230.00	0.5	\$115.00
	Azebu, Matt	Review proposed decision for the 2020 cost of capital proceeding to assess the accounting impact to the 2019 financial statement.	\$230.00	1.0	\$230.00
	Azebu, Matt	Review the mapping of general ledger accounts for compliance with federal energy regulatory commission reporting requirements.	\$230.00	2.5	\$575.00
	Azebu, Matt	Discussion with B. Martin, R. Uy, J. Hamner, E. Brown, K. Boyce, S. Jasinski (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
	Azebu, Matt	Review testing of design and operating effectiveness of controls related to financial close process.	\$230.00	3.0	\$690.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/02/2019				
Bhattacharya, Ayush	Meeting W. Kipkirui (Deloitte) to discuss questions around documentation on Unix network's privileged access control workpaper.	\$200.00	1.5	\$300.00
Bhattacharya, Ayush	Address comments around privileged access review control on Unix network.	\$200.00	1.5	\$300.00
Boyce, Kyle	Discussion with M. Azebu, J. Hamner (Deloitte) about the financial close and reporting process control workpapers.	\$180.00	0.5	\$90.00
Boyce, Kyle	Discussion with B. Martin, R. Uy, J. Hamner, E. Brown, S. Jasinski, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$180.00	0.5	\$90.00
Boyce, Kyle	Discussion with A. Brown, H. Adams, J. Hamner (Deloitte) regarding cost of electricity (Procurement) substantive testing approach.	\$180.00	1.0	\$180.00
Boyce, Kyle	Discussion with S. Jasinski (Deloitte) regarding the reconciliation of Federal Energy Regulatory Commission accounts.	\$180.00	1.0	\$180.00
Boyce, Kyle	Prepare Federal Energy Regulatory Commission reconciliation workpaper.	\$180.00	3.5	\$630.00
Boyce, Kyle	Continue to prepare Federal Energy Regulatory Commission reconciliation workpaper.	\$180.00	2.0	\$360.00
Boyce, Kyle	Document information obtained from the client in the PP&E control workpaper.	\$180.00	1.0	\$180.00
Brown, Aaron	Discussion with H. Adams, J. Hamner, K. Boyce (Deloitte) regarding cost of electricity (Procurement) substantive testing approach.	\$290.00	1.0	\$290.00
Brown, Aaron	Discussion with B. Martin, E. Brown (Deloitte) regarding documentation of Accounts Payable controls.	\$290.00	1.5	\$435.00
Brown, Erin	Discussion with A. Brown, B. Martin (Deloitte) regarding documentation of Accounts Payable controls.	\$180.00	1.5	\$270.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/02/2019				
Brown, Erin	Clear notes with regards to journal entry testing.	\$180.00	4.0	\$720.00
Brown, Erin	Discussion with B. Martin, R. Uy, J. Hamner, K. Boyce, S. Jasinski, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$180.00	0.5	\$90.00
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding purchase order controls testing questions.	\$180.00	0.5	\$90.00
Brown, Erin	Clear notes with regards to controls over Accounts Payable.	\$180.00	3.0	\$540.00
Cochran, James	Review audit consideration around exceptions identified in general information technology controls.	\$380.00	0.5	\$190.00
Cochran, James	Review interim general information technology workpaper on system configuration controls.	\$380.00	1.0	\$380.00
Giamanco, Patrick	Review PG&E information technology audit for the change management testing workpapers.	\$330.00	1.0	\$330.00
Hamner, Jack	Prepare the substantive analytic to test the Portfolio Allocation Balancing Account.	\$230.00	3.5	\$805.00
Hamner, Jack	Document testing for the varying costs of electricity during the preparation of the substantive analytic testing the Portfolio Allocation Balancing Account.	\$230.00	2.5	\$575.00
Hamner, Jack	Discussion with A. Brown, H. Adams, K. Boyce (Deloitte) regarding cost of electricity (Procurement) substantive testing approach.	\$230.00	1.0	\$230.00
Hamner, Jack	Discussion with M. Azebu, K. Boyce (Deloitte) about the financial close and reporting process control workpapers.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with J. Myers (PG&E), R. Uy (Deloitte) regarding Federal Energy Regulatory Commission filing process.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding purchase order controls testing questions.	\$230.00	0.5	\$115.00

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<i>2019 Audit Services</i>				
12/02/2019				
Jasinski, Samantha	Discussion with K. Boyce (Deloitte) regarding the reconciliation of Federal Energy Regulatory Commission accounts.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Discussion with B. Martin, R. Uy, J. Hamner, E. Brown, K. Boyce, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discussion with J. Ncho Oguie (Deloitte) regarding Meter to Cash gas rate change control design and operating effectiveness assessment.	\$290.00	0.5	\$145.00
K, Kavya	Prepare audit requests for information technology control testing for the roll forward testing approach.	\$200.00	2.0	\$400.00
Kipkirui, Winnie	Address within the assessment of exceptions identified in general information technology control testing.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Meeting A. Bhattacharya (Deloitte) to discuss questions around documentation on Unix network's privileged access control workpaper.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Review received audit requests for information technology control testing to evaluate if additional requests are needed based on support received.	\$230.00	3.0	\$690.00
Leonard, Allison	Review data analytic dashboard summary for census data.	\$330.00	1.0	\$330.00
Mahajan, Madhav	Prepare the summary of issued orders by California Public Utility Commission to assess control related to Regulatory Accounting Document control.	\$180.00	2.0	\$360.00
Mahajan, Madhav	Continue to prepare the summary of issued orders by California Public Utility Commission to assess control related to Regulatory Accounting Document control.	\$180.00	3.0	\$540.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/02/2019				
Mahajan, Madhav	Continue to prepare the summary of issued orders by California Public Utility Commission to assess control related to Regulatory Accounting Document control.	\$180.00	3.0	\$540.00
Martin, Blake	Close notes within the Postretirement Benefits other than Pension Risk Assessment workpapers.	\$230.00	3.0	\$690.00
Martin, Blake	Close notes within the Journal Entry Planning Summary Memorandum.	\$230.00	1.5	\$345.00
Martin, Blake	Close notes within the Potential Adjustment Report meeting control.	\$230.00	1.0	\$230.00
Martin, Blake	Discussion with B. Rice, R. Uy (Deloitte) regarding pension testing.	\$230.00	1.0	\$230.00
Martin, Blake	Discussion with R. Uy, J. Hamner, E. Brown, K. Boyce, S. Jasinski, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Martin, Blake	Discussion with A. Brown, E. Brown (Deloitte) regarding documentation of Accounts Payable controls.	\$230.00	1.5	\$345.00
Martin, Blake	Close notes within the OPTIX tool profiling report utilized for Journal Entry Testing.	\$230.00	0.5	\$115.00
Nambiar, Sachin	Update call with M. Fazil, S. Misra, K. Kavya (Deloitte) to discuss year end testing.	\$200.00	0.2	\$40.00
Ncho-Oguie, Jean-Denis	Discussion with S. Jasinski (Deloitte) regarding Meter to Cash gas rate change control design and operating effectiveness assessment.	\$380.00	0.5	\$190.00
Rice, Blake	Discussion with B. Martin, R. Uy (Deloitte) regarding pension testing.	\$230.00	1.0	\$230.00
Schloetter, Lexie	Close notes on electric revenue substantive analytic.	\$200.00	0.5	\$100.00
Uy, Rycel	Discussion with B. Rice, B. Martin (Deloitte) regarding pension testing.	\$200.00	1.0	\$200.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/02/2019				
	Uy, Rycel Discussion with J. Myers (PG&E), J. Hamner (Deloitte) regarding Federal Energy Regulatory Commission filing process.	\$200.00	0.5	\$100.00
	Uy, Rycel Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, S. Jasinski, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$200.00	0.5	\$100.00
	Uy, Rycel Update documentation for balancing account substantive testing.	\$200.00	7.0	\$1,400.00
12/03/2019				
	Alfahhad, Abdulrahman Extract employee names and job titles from PGE terminal to evaluate the appropriateness of user access against their functional roles.	\$200.00	0.5	\$100.00
	Azebu, Matt Discussion with J. Ncho Oguie, B. Martin (Deloitte) regarding the testing approach to the Potential Adjustment Report meeting related control.	\$230.00	0.5	\$115.00
	Azebu, Matt Discussion with K. Boyce (Deloitte) regarding the reconciliation of trial balance under Generally Accepted Accounting Principles to Federal Energy Regulatory Commission Form-1 accounts.	\$230.00	0.5	\$115.00
	Azebu, Matt Discussion with J. Hamner, K. Boyce (Deloitte) regarding the financial close and reporting process control workpapers.	\$230.00	0.5	\$115.00
	Azebu, Matt Discussion with J. Ncho Oguie, B. Martin, R. Uy (Deloitte) regarding the testing approach to Potential Adjustment Report meeting related control.	\$230.00	1.0	\$230.00
	Azebu, Matt Discussion with J. Ncho Oguie, J. Jasinski, B. Rice (Deloitte) regarding the testing project plan and timeline for year end audit procedures.	\$230.00	1.0	\$230.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/03/2019				
Azebu, Matt	Review the testing of operating effectiveness of potential adjustment report meeting related control in preparation for discussion with J. Ncho Oguie (Deloitte).	\$230.00	1.5	\$345.00
Azebu, Matt	Review the testing of design and operating effectiveness of internal controls related to financial close and reporting process.	\$230.00	2.5	\$575.00
Azebu, Matt	Research the relevant accounting guidance related to the tax benefits monetization transaction.	\$230.00	2.0	\$460.00
Boyce, Kyle	Prepare Federal Energy Regulatory Commission reconciliation workpaper.	\$180.00	3.0	\$540.00
Boyce, Kyle	Update audit consideration documentation to the related parties memo.	\$180.00	1.0	\$180.00
Boyce, Kyle	Close notes on property, plant and equipment (PP&E) control workpapers.	\$180.00	1.0	\$180.00
Boyce, Kyle	Discussion with M. Azebu (Deloitte) regarding the reconciliation of trial balance under Generally Accepted Accounting Principles to Federal Energy Regulatory Commission Form-1 accounts.	\$180.00	0.5	\$90.00
Boyce, Kyle	Discussion with M. Azebu, J. Hamner (Deloitte) regarding the financial close and reporting process control workpapers.	\$180.00	0.5	\$90.00
Brown, Erin	Discussion with B. Martin (Deloitte) regarding Accounts Payable Control testing approaches and documentation.	\$180.00	0.5	\$90.00
Brown, Erin	Close notes with regards to controls over Accounts Payable.	\$180.00	5.0	\$900.00
Carson, George	Prepare data analytic for census data.	\$180.00	3.0	\$540.00
Chopra, Harshita	Analyze the entity-level controls to assess whether they are designed and implemented accordingly.	\$180.00	0.5	\$90.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/03/2019				
Cochran, James	Review interim general information technology workpaper on access security controls.	\$380.00	0.5	\$190.00
Giamanco, Patrick	Meeting with B. Long, W. Kipkirui (Deloitte) to discuss the control exception around SAP function around privileged access.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Call with B. Long (Deloitte) to discuss leading practices for testing SAP technology controls.	\$330.00	0.5	\$165.00
Hamner, Jack	Reconcile the balancing account leadsheet and the regulatory balancing account substantive workpaper to assess testing.	\$230.00	3.0	\$690.00
Hamner, Jack	Discussion with M. Azebu, K. Boyce (Deloitte) regarding the financial close and reporting process control workpapers.	\$230.00	0.5	\$115.00
Hamner, Jack	Clear notes for the financial close and reporting process control workpaper.	\$230.00	2.5	\$575.00
Hamner, Jack	Meeting with L. Fukui (PG&E) to discuss the flow of costs of electricity through the Company's various electric procurement balancing accounts.	\$230.00	1.0	\$230.00
Hamner, Jack	Map the Company's costs of electricity (pre-adoption of the Portfolio Allocation Balancing Account) to support the Company's one-time transfer of costs in June.	\$230.00	1.0	\$230.00
Jasinski, Samantha	Discussion with J. Ncho Oguie, M. Azebu, B. Rice (Deloitte) regarding the testing project plan and timeline for year end audit procedures.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Perform reconciliation of hours worked by team members to total amount of audit fees approved.	\$290.00	3.0	\$870.00
Jasinski, Samantha	Continue to perform reconciliation of hours worked by team members to total amount of audit fees approved.	\$290.00	2.0	\$580.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/03/2019				
K, Kavya	Address notes around segregation of duties for fixed asset tracking system.	\$200.00	2.0	\$400.00
Kipkirui, Winnie	Review audit testing around information technology tools.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Address notes around Privileged access control for gas trades tracking system.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Address notes within Privileged access control for advice billing system.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with B. Long, P. Giamanco (Deloitte) to discuss the control exception around SAP function around privileged access.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Review Batch Job monitoring control for year-end testing for Advanced Billings System.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Review Batch Job monitoring control for year-end testing for fixed asset tracking system.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document internal control consideration around control exception identified in SAP system.	\$230.00	2.0	\$460.00
Long, Brittany	Call with P. Giamanco (Deloitte) to discuss leading practices for testing SAP technology controls.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the information technology Audit.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with P. Giamanco, W. Kipkirui (Deloitte) to discuss the control exception around SAP function around privileged access.	\$290.00	0.5	\$145.00
Mahajan, Madhav	Prepare the summary of issued orders by California Public Utility Commission to assess control related to Regulatory Accounting Document control.	\$180.00	4.0	\$720.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/03/2019				
Martin, Blake	Discussion with J. Ncho Oguie, M. Azebu, R. Uy (Deloitte) regarding the testing approach to Potential Adjustment Report meeting related control.	\$230.00	1.0	\$230.00
Martin, Blake	Discussion with E. Brown (Deloitte) regarding Accounts Payable Control testing approaches and documentation.	\$230.00	0.5	\$115.00
Martin, Blake	Discussion with J. Ncho Oguie, M. Azebu (Deloitte) regarding the testing approach to the Potential Adjustment Report meeting related control.	\$230.00	0.5	\$115.00
Nambiar, Sachin	Complete year end testing for control to test password settings in SAP system, Enterprise Resource Planning Central Component module.	\$200.00	3.0	\$600.00
Nambiar, Sachin	Document password settings testing for SAP system's Governance, Risk and Compliance module.	\$200.00	2.0	\$400.00
Ncho-Oguie, Jean-Denis	Discussion with M. Azebu, B. Martin, R. Uy (Deloitte) regarding the testing approach to Potential Adjustment Report meeting related control.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Discussion with M. Azebu, B. Martin (Deloitte) regarding the testing approach to the Potential Adjustment Report meeting related control.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Discussion with J. Jasinski, M. Azebu, B. Rice (Deloitte) regarding the testing project plan and timeline for year end audit procedures.	\$380.00	1.0	\$380.00
Rice, Blake	Discussion with J. Ncho Oguie, J. Jasinski, M. Azebu (Deloitte) regarding the testing project plan and timeline for year end audit procedures.	\$230.00	1.0	\$230.00
Uy, Rycel	Discussion with J. Ncho Oguie, M. Azebu, B. Martin (Deloitte) regarding the testing approach to Potential Adjustment Report meeting related control.	\$200.00	1.0	\$200.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees	
<i>2019 Audit Services</i>					
12/03/2019					
	Uy, Rycel	Update documentation for balancing account substantive testing.	\$200.00	6.0	\$1,200.00
12/04/2019					
	Alfahhad, Abdulrahman	Obtain audit evidence around the monitoring tool for infrastructure servers.	\$200.00	1.0	\$200.00
	Alfahhad, Abdulrahman	Update audit requests for support not yet received for information technology control testing.	\$200.00	1.0	\$200.00
	Alfahhad, Abdulrahman	Meeting with B. Long, W. Kipkirui (Deloitte) to discuss current information technology audit status.	\$200.00	1.0	\$200.00
	Azebu, Matt	Discussion with J. Ncho Oguie, J. Jasinski, B. Rice, S. Nambiar (Deloitte) regarding the testing project plan and timeline for year end audit procedures and risk assessment.	\$230.00	1.0	\$230.00
	Azebu, Matt	Meeting with K. Xu (PG&E) to discuss preliminary risk assessment considerations and timing of current year audit procedures related to tax.	\$230.00	1.0	\$230.00
	Azebu, Matt	Update documentation of risk assessment related to regulatory matters (i.e. orders instituting investigation).	\$230.00	2.0	\$460.00
	Boyce, Kyle	Close notes on financial close and reporting process control workpaper.	\$180.00	3.0	\$540.00
	Boyce, Kyle	Continue to close notes on financial close and reporting process control workpaper.	\$180.00	3.5	\$630.00
	Boyce, Kyle	Prepare Federal Energy Regulatory Commission reconciliation workpaper.	\$180.00	0.5	\$90.00
	Brown, Erin	Document Mortality Considerations Memo in response to the current year PG&E Assumptions Review and Mortality Credibility Study Financial Impact.	\$180.00	1.5	\$270.00
	Brown, Erin	Clear notes to journal entry testing.	\$180.00	4.0	\$720.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/04/2019				
Brown, Erin	Clear notes to controls over Accounts Payable.	\$180.00	1.0	\$180.00
Cochran, James	Review interim general information technology workpaper on change management controls.	\$380.00	1.0	\$380.00
Cochran, James	Call with B. Long, P. Giamanco (Deloitte) to discuss leading practices for testing SAP technology controls , including potential control exceptions identified.	\$380.00	0.5	\$190.00
Fazil, Mohamed	Call with S. Misra, K. Kavya (Deloitte), I. Kakarla, U. Ghanta (PG&E) to discuss running testing scripts for segregation of duties.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Prepare for call with S. Misra, K. Kavya (Deloitte), Indira, Udaya (PG&E) for running testing scripts for segregation of duties.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Call with S. Misra, B. Long, W. Kipkirui, P. Giamanco (Deloitte) to discuss information technology audit testing status, including evidence requests and control exceptions identified.	\$230.00	1.0	\$230.00
Giamanco, Patrick	Call with B. Long, J. Cochran (Deloitte) to discuss leading practices for testing SAP technology controls , including potential control exceptions identified.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting with B. Long, W. Kipkirui (Deloitte) to discuss PG&E information technology audit status and the PG&E FY'20 scheduling of resources on mysource.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Call with S. Misra, M. Fazil, B. Long, W. Kipkirui (Deloitte) to discuss information technology audit testing status, including evidence requests and control exceptions identified.	\$330.00	1.0	\$330.00
Goswami, Pratiti	Draft email to V. Hennessy (Deloitte) regarding requirements of Plan Asset testing.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/04/2019				
Hamner, Jack	Map the Company's costs of electricity (pre-adoption of the Portfolio Allocation Balancing Account) to support the Company's one-time transfer of costs in June.	\$230.00	2.5	\$575.00
Hamner, Jack	Review the regulatory balancing account substantive workpaper.	\$230.00	3.0	\$690.00
Hamner, Jack	Address notes with the financial close and reporting process control workpaper.	\$230.00	2.5	\$575.00
Jasinski, Samantha	Discussion with J. Ncho Oguie, M. Azebu, B. Rice, S. Nambiar (Deloitte) regarding the testing project plan and timeline for year end audit procedures and risk assessment.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review Electric balancing account reconciliation review formula inputs workpaper.	\$290.00	3.0	\$870.00
Jasinski, Samantha	Review gas balancing account reconciliation review formula inputs workpaper.	\$290.00	3.0	\$870.00
Jasinski, Samantha	Clear notes within regulatory asset control workpaper.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Clear notes within interim testing regulatory balancing account control workpaper.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Clear notes within regulatory risk assessment workpaper.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Clear notes within revenue sectional memorandum (regarding overview of revenue streams).	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review the Company's approach to testing internal capital controls including assess reasonableness and whether it is in accordance with Public Company Accounting Oversight Board's guidance.	\$290.00	3.0	\$870.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/04/2019				
K, Kavya	Call with M. Fazil, S. Misra (Deloitte), I. Kakarla, U. Ghanta (PG&E) to discuss running testing scripts for segregation of duties.	\$200.00	2.0	\$400.00
Kipkirui, Winnie	Document mitigating controls that address the control exceptions identified in information technology controls.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Meeting with B. Long, P. Giamanco (Deloitte) to discuss PG&E information technology audit status and the PG&E FY'20 scheduling of resources on mysource.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Review the SAP control exceptions around mitigating procedures performed to understand if it appropriately address the information technology risk.	\$230.00	2.5	\$575.00
Kipkirui, Winnie	Call with S. Misra, M. Fazil, B. Long, P. Giamanco (Deloitte) to discuss information technology audit testing status, including evidence requests and control exceptions identified.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with B. Long, A. Alfahhad (Deloitte) to discuss current information technology audit status.	\$230.00	1.0	\$230.00
Long, Brittany	Call with S. Misra, M. Fazil, W. Kipkirui, P. Giamanco (Deloitte) to discuss information technology audit testing status, including evidence requests and control exceptions identified.	\$290.00	1.0	\$290.00
Long, Brittany	Call with P. Giamanco, J. Cochran (Deloitte) to discuss leading practices for testing SAP technology controls , including potential control exceptions identified.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with W. Kipkirui, A. Alfahhad (Deloitte) to discuss current information technology audit status.	\$290.00	1.0	\$290.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/04/2019				
Misra, Saurabh	Call with M. Fazil, B. Long, W. Kipkirui, P. Giamanco (Deloitte) to discuss information technology audit testing status, including evidence requests and control exceptions identified.	\$290.00	1.0	\$290.00
Misra, Saurabh	Call with M. Fazil, K. Kavya (Deloitte), I. Kakarla, U. Ghanta (PG&E) to discuss running testing scripts for segregation of duties.	\$290.00	2.0	\$580.00
Nambiar, Sachin	Discussion with J. Ncho Oguie, J. Jasinski, M. Azebu, B. Rice (Deloitte) regarding the testing project plan and timeline for year end audit procedures and risk assessment.	\$200.00	1.0	\$200.00
Ncho-Oguie, Jean-Denis	Discussion with J. Jasinski, M. Azebu, B. Rice, S. Nambiar (Deloitte) regarding the testing project plan and timeline for year end audit procedures and risk assessment.	\$380.00	1.0	\$380.00
Rice, Blake	Discussion with J. Ncho Oguie, J. Jasinski, M. Azebu, S. Nambiar (Deloitte) regarding the testing project plan and timeline for year end audit procedures and risk assessment.	\$230.00	1.0	\$230.00
Schloetter, Lexie	Close notes on the electric revenue workpaper.	\$200.00	3.0	\$600.00
Uy, Rycel	Update documentation for balancing accounting substantive control testing.	\$200.00	8.0	\$1,600.00
12/05/2019				
Alfahhad, Abdulrahman	Continue to perform audit testing on the monitoring tool for infrastructure servers.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Document the audit testing for Service Management Center (ticketing system).	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Meeting with S. Misra, W. Kipkirui (Deloitte) to discuss the current status of the information technology Audit.	\$200.00	1.0	\$200.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/05/2019				
Alfahhad, Abdulrahman	Meeting with D. Kung (PG&E) to go through the control steps for the Batch Job Monitoring controls.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Call with W. Kipkirui, B. Long, P. Giamanco (Deloitte), T. Yuen (PG&E) to discuss PG&E information technology audit control exceptions around SAP and next steps.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui, S. Nambiar (Deloitte), D. Kung (PG&E) to discuss batch job monitoring controls for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	0.5	\$100.00
Azebu, Matt	Review testing of journal entry review control design and operating effectiveness.	\$230.00	3.5	\$805.00
Azebu, Matt	Discussion with B. Rice, P. Giamanco, B. Long, W. Kipkirui, J. Ncho Oguie, S. Jasinski (Deloitte) regarding status of Advisory interim testing.	\$230.00	0.5	\$115.00
Azebu, Matt	Meeting with S. Jasinski, B. Martin, J. Hamner (Deloitte) to discuss the audit team's testing plan for the month of December.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with V. Hennessy (Deloitte) regarding Plan Asset confirmations and Fair Value Hierarchy support for year-end audit.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with J. Ncho Oguie, J. Jasinski, S. Misra (Deloitte) regarding the testing project plan and timeline for year end audit procedures and risk assessment.	\$230.00	1.0	\$230.00
Azebu, Matt	Review testing of operating effectiveness of potential adjustment report meeting control.	\$230.00	2.5	\$575.00
Boyce, Kyle	Close notes on financial close and reporting process control workpaper.	\$180.00	3.5	\$630.00
Boyce, Kyle	Continue to close notes on financial close and reporting process control workpaper.	\$180.00	1.0	\$180.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/05/2019				
Boyce, Kyle	Prepare cash collection tie out for 6/30/19.	\$180.00	3.0	\$540.00
Boyce, Kyle	Continue to update audit consideration documentation to the related parties memo.	\$180.00	0.5	\$90.00
Boyce, Kyle	Update financial close and reporting process risk of material misstatement workpaper.	\$180.00	0.5	\$90.00
Brown, Erin	Document entity-level controls around company addressing communication with customers.	\$180.00	2.0	\$360.00
Brown, Erin	Discussion with A. Jones (PG&E) over controls surrounding the approval structure within Accounts Payable.	\$180.00	1.0	\$180.00
Brown, Erin	Document PG&E's control over the approval of Non-Purchase Order invoices within Accounts Payable.	\$180.00	3.0	\$540.00
Brown, Erin	Document PG&E's Designator's report control within Accounts Payable.	\$180.00	2.5	\$450.00
Carson, George	Continue to prepare data analytic for census data.	\$180.00	1.5	\$270.00
Giamanco, Patrick	Call with S. Misra (Deloitte) to discuss PG&E information technology audit testing approaches and workpaper review comments.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Review PG&E information technology audit for the change management testing workpapers.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Call with W. Kipkirui, B. Long, A. Alfahhad (Deloitte), T. Yuen (PG&E) to discuss PG&E information technology audit control exceptions around SAP and next steps.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Discussion with B. Rice, B. Long, W. Kipkirui, J. Ncho Oguie, M. Azebu, S. Jasinski (Deloitte) regarding status of information technology interim audit.	\$330.00	0.5	\$165.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/05/2019				
Gillam, Tim	Discussion with J. Ncho Oguie (Deloitte) regarding the testing project plan and timeline for year end audit procedures and risk assessment.	\$380.00	1.0	\$380.00
Hamner, Jack	Calculate the company's Public Purpose Program budgets to support amounts booked to the Energy Efficiency balancing accounts (Deloitte selections).	\$230.00	2.5	\$575.00
Hamner, Jack	Meeting with S. Jasinski, M. Azebu, B. Martin (Deloitte) to discuss the audit team's testing plan for the month of December.	\$230.00	1.0	\$230.00
Hamner, Jack	Address the Power and Utility studio's notes within the property, plant, and equipment control workpapers.	\$230.00	3.5	\$805.00
Hamner, Jack	Pull support from the SAP system for property, plant, and equipment selections made by the off-site studio team.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Discussion with M. Azebu (Deloitte) regarding Plan Asset confirmations and Fair Value Hierarchy support for year-end audit.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Gather prior year support to respond to questions from P. Goswami (Deloitte) regarding the Plan Asset testing for the year-end audit.	\$230.00	1.5	\$345.00
Jasinski, Samantha	Clear notes on gas revenue substantive testing workpaper.	\$290.00	2.5	\$725.00
Jasinski, Samantha	Discussion with J. Ncho Oguie, M. Azebu, S. Misra (Deloitte) regarding the testing project plan and timeline for year end audit procedures and risk assessment.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Clear notes on electric revenue substantive testing workpaper.	\$290.00	2.5	\$725.00
Jasinski, Samantha	Discussion with B. Rice, P. Giamanco, B. Long, W. Kipkirui, J. Ncho Oguie, M. Azebu (Deloitte) regarding status of Advisory interim testing.	\$290.00	0.5	\$145.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/05/2019				
Jasinski, Samantha	Meeting with M. Azebu, B. Martin, J. Hamner (Deloitte) to discuss the audit team's testing plan for the month of December.	\$290.00	1.0	\$290.00
K, Kavya	Prepare user validations for SAP system, Enterprise Resource Planning Central Component module and comparing it with Q3 recertification reports.	\$200.00	4.0	\$800.00
Kamra, Akanksha	Assess overall audit impact around entity-level controls' operating effectiveness.	\$290.00	2.0	\$580.00
Kipkirui, Winnie	Discussion with B. Rice, P. Giamanco, B. Long, J. Ncho Oguie, M. Azebu, S. Jasinski (Deloitte) regarding status of information technology interim audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with S. Misra, A. Alfaahad (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Review reports from SAP business warehouse to understand the report logic.	\$230.00	0.8	\$184.00
Kipkirui, Winnie	Meeting with S. Nambiar, A. Alfaahad (Deloitte), D. Kung (PG&E) to discuss batch job monitoring controls for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Call with B. Long, A. Alfaahad, P. Giamanco (Deloitte), T. Yuen (PG&E) to discuss PG&E information technology audit control exceptions around SAP and next steps.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document evaluation of exceptions identified in general information technology control testing for SAP system.	\$230.00	3.0	\$690.00
Long, Brittany	Discussion with B. Rice, P. Giamanco, W. Kipkirui, J. Ncho Oguie, M. Azebu, S. Jasinski (Deloitte) regarding status of information technology interim audit.	\$290.00	0.5	\$145.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/05/2019				
Long, Brittany	Call with W. Kipkirui, A. Alfahhad, P. Giamanco (Deloitte), T. Yuen (PG&E) to discuss PG&E information technology audit control exceptions around SAP and next steps.	\$290.00	0.5	\$145.00
Martin, Blake	Research related to the year-end disclosure of Critical Audit Matters and the relevant Risk Factors as requested by K. Mallonee (PGE).	\$230.00	1.0	\$230.00
Martin, Blake	Close notes within the Potential Adjustment Report control testing workpaper.	\$230.00	3.5	\$805.00
Martin, Blake	Meeting with S. Jasinski, M. Azebu, J. Hamner (Deloitte) to discuss the audit team's testing plan for the month of December.	\$230.00	1.0	\$230.00
Misra, Saurabh	Call with P. Giamanco (Deloitte) to discuss PG&E information technology audit testing approaches and workpaper review comments.	\$290.00	0.5	\$145.00
Misra, Saurabh	Meeting with A. Alfahhad, W. Kipkirui (Deloitte) to discuss the current status of the information technology Audit.	\$290.00	1.0	\$290.00
Misra, Saurabh	Discussion with J. Ncho Oguie, J. Jasinski, M. Azebu (Deloitte) regarding the testing project plan and timeline for year end audit procedures and risk assessment.	\$290.00	1.0	\$290.00
Misra, Saurabh	Prepare for discussion with J. Ncho Oguie, J. Jasinski, M. Azebu (Deloitte) regarding the testing project plan and timeline for year end audit procedures and risk assessment.	\$290.00	0.5	\$145.00
Nambiar, Sachin	Meeting with W. Kipkirui, A. Alfahhad (Deloitte), D. Kung (PG&E) to discuss batch job monitoring controls for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	0.5	\$100.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/05/2019				
Ncho-Oguie, Jean-Denis	Discussion with J. Jasinski, M. Azebu, S. Misra (Deloitte) regarding the testing project plan and timeline for year end audit procedures and risk assessment.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Discussion with B. Rice, P. Giamanco, B. Long, W. Kipkirui, M. Azebu, S. Jasinski (Deloitte) regarding status of Advisory interim testing.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Discussion with T. Gillam (Deloitte) regarding the testing project plan and timeline for year end audit procedures and risk assessment.	\$380.00	1.0	\$380.00
Rice, Blake	Discussion with P. Giamanco, B. Long, W. Kipkirui, J. Ncho Oguie, M. Azebu, S. Jasinski (Deloitte) regarding status of Advisory interim testing.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Close notes on revenue substantive analytic.	\$200.00	4.0	\$800.00
Uy, Rycel	Update documentation for balancing account substantive testing.	\$200.00	9.0	\$1,800.00
12/06/2019				
Alfahhad, Abdulrahman	Meeting with W. Kipkirui (Deloitte), W. Cho (PG&E) regarding SAP system's Governance, Risk and Compliance module for new user access control.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Meeting with M. Fazil, S. Nambiar, W. Kipkirui (Deloitte), K. Worley (PG&E) to discuss SAP Change Management control.	\$200.00	0.5	\$100.00
Azebu, Matt	Review updated documentation including clear notes on journal entry review control.	\$230.00	3.0	\$690.00
Azebu, Matt	Discussion with B. Martin (Deloitte) regarding the potential adjustment report control testing procedures and approach.	\$230.00	1.0	\$230.00
Bhattacharya, Ayush	Track open versus received audit requests for information technology control testing.	\$200.00	2.0	\$400.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/06/2019				
Bhattacharya, Ayush	Document year-end procedures for common change management control.	\$200.00	3.0	\$600.00
Boyce, Kyle	Close notes on financial close and reporting process control workpaper.	\$180.00	5.5	\$990.00
Boyce, Kyle	Address notes on plant, property, and equipment control workpapers.	\$180.00	1.0	\$180.00
Brown, Erin	Document Mortality Considerations Memo in response to the current year PG&E Assumptions Review and Mortality Credibility Study Financial Impact.	\$180.00	1.5	\$270.00
Brown, Erin	Close notes with regards to controls over Accounts Payable.	\$180.00	1.0	\$180.00
Brown, Erin	Review entity-level controls around company addressing communication with customers.	\$180.00	2.0	\$360.00
Brown, Erin	Document entity-level control regarding establishing employee Code of Conduct.	\$180.00	3.0	\$540.00
Carson, George	Continue to prepare data analytic for census data.	\$180.00	2.0	\$360.00
Fazil, Mohamed	Address notes in control testing for restricted data transfer in SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Meeting with S. Nambiar, A. Alfaahad, W. Kipkirui (Deloitte), K. Worley (PG&E) to discuss SAP Change Management control.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Address notes in control testing for restricted privileged access in SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Address notes in control testing for restricted privileged access in SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.0	\$230.00
Giamanco, Patrick	Review PG&E information technology audit for the access security testing workpapers.	\$330.00	1.0	\$330.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/06/2019				
Hamner, Jack	Pull support from the SAP system for property, plant, and equipment selections made by the off-site studio team.	\$230.00	1.0	\$230.00
Hamner, Jack	Address the Power and Utility studio's notes within the property, plant, and equipment control workpapers.	\$230.00	2.0	\$460.00
Hamner, Jack	Recalculate the company's Public Purpose Program budgets to support amounts booked to the Energy Efficiency balancing accounts (Deloitte selections).	\$230.00	3.5	\$805.00
Hamner, Jack	Address notes with the financial close and reporting process control workpaper.	\$230.00	2.0	\$460.00
K, Kavya	Document batch job monitoring control based on discussion with D. Kung (PG&E).	\$200.00	2.0	\$400.00
K, Kavya	Meeting with D. Kung (PG&E) to go through the control steps for the Batch Job Monitoring controls.	\$200.00	2.0	\$400.00
Kamra, Akanksha	Discussion with S. Varshney (Deloitte) regarding payroll assessment and testing entity-level controls.	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Meeting with M. Fazil, S. Nambiar, A. Alfahhad (Deloitte), K. Worley (PG&E) to discuss Change Management control around SAP system.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with A. Alfahhad (Deloitte), W. Cho (PG&E) regarding SAP system's Governance, Risk and Compliance module for new user access control.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Prepare year end documentation for the change management common control.	\$230.00	3.0	\$690.00
Leonard, Allison	Continue to review data analytic dashboard summary for census data.	\$330.00	1.0	\$330.00
Long, Brittany	Review interim workpapers related to SAP system.	\$290.00	1.0	\$290.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/06/2019				
Long, Brittany	Review interim workpapers related to non-SAP system.	\$290.00	1.0	\$290.00
Martin, Blake	Close notes within the Potential Adjustment Report control testing workpapers.	\$230.00	3.0	\$690.00
Martin, Blake	Close notes within Source to Pay control for the special approval designators report.	\$230.00	2.5	\$575.00
Martin, Blake	Discussion with M. Azebu (Deloitte) regarding the potential adjustment report control testing procedures and approach.	\$230.00	1.0	\$230.00
Nambiar, Sachin	Complete password settings testing for SAP system's Business Warehouse.	\$200.00	1.0	\$200.00
Nambiar, Sachin	Complete password settings testing for SAP system's Enterprise Resource Planning Central Component module.	\$200.00	1.0	\$200.00
Nambiar, Sachin	Complete password settings testing for SAP system's Governance, Risk and Compliance module.	\$200.00	0.5	\$100.00
Nambiar, Sachin	Meeting with M. Fazil, A. Alfahhad, W. Kipkirui (Deloitte), K. Worley (PG&E) to discuss SAP Change Management control.	\$200.00	0.5	\$100.00
Uy, Rycel	Update documentation for balancing accounting substantive testing.	\$200.00	5.0	\$1,000.00
Uy, Rycel	Update documentation for pension controls testing.	\$200.00	3.0	\$600.00
Varshney, Swati	Discussion with A. Kamra (Deloitte) regarding payroll assessment and testing entity-level controls.	\$230.00	1.0	\$230.00
12/09/2019				
Alfahhad, Abdulrahman	Call T. Yuen (PG&E) to follow up on audit requests for information technology control testing.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui (Deloitte), T. Nguyen (PG&E) for walkthrough for SAP system, Governance, Risk and Compliance module for segregation of duties controls.	\$200.00	0.5	\$100.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/09/2019				
Azebu, Matt	Review mapping of general ledger accounts in trial balance for compliance with federal energy regulatory commission reporting requirements.	\$230.00	2.0	\$460.00
Azebu, Matt	Research examples of disclosures including critical audit matters to provide to K. Mallonee (PG&E).	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, S. Jasinski, B. Rice (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Azebu, Matt	Review mapping of general ledger accounts in trial balance.	\$230.00	3.0	\$690.00
Boyce, Kyle	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, B. Rice, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$180.00	1.0	\$180.00
Boyce, Kyle	Close notes on plant, property, and equipment workpapers.	\$180.00	1.0	\$180.00
Boyce, Kyle	Discussion with B. Rice (Deloitte) with regards to meter to cash customer care and billing high bill control testing procedures.	\$180.00	0.5	\$90.00
Boyce, Kyle	Work on the electric and gas revenue report tie outs for 6/30/19.	\$180.00	3.5	\$630.00
Boyce, Kyle	Map new General ledger accounts to leadsheets and create new leadsheets for necessary sections.	\$180.00	3.0	\$540.00
Brown, Aaron	Discussion with J. Potts, W. Meredith, B. Rice, B. Martin, R. Uy (Deloitte), M. Liu, E. Gonzalez, J. Redmond (PG&E), J. Coates (Willis Towers Watson) regarding 2019 benefits assumption memo.	\$290.00	0.5	\$145.00
Brown, Erin	Document entity-level controls around company establishing human resource policies.	\$180.00	2.0	\$360.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/09/2019				
Brown, Erin	Document Mortality Considerations Memo in response to the current year PG&E Assumptions Review and Mortality Credibility Study Financial Impact.	\$180.00	1.0	\$180.00
Brown, Erin	Close with regards to controls over billings.	\$180.00	2.0	\$360.00
Brown, Erin	Discussion with B. Martin, J. Hamner, K. Boyce, S. Jasinski, B. Rice, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$180.00	1.0	\$180.00
Brown, Erin	Document PG&E's control over the approval of Non-Purchase Order invoices within Accounts Payable.	\$180.00	2.0	\$360.00
Chopra, Harshita	Analyze the entity-level controls to assess whether they are designed and implemented accordingly.	\$180.00	3.0	\$540.00
Chopra, Harshita	Discussion with B. Martin, A. Sharma (Deloitte) regarding status of entity-level controls.	\$180.00	0.5	\$90.00
Chopra, Harshita	Summarize the 8-Ks filed by PG&E with Securities Exchange Commission to analyze the financial impact of events that occurred in PG&E on D&T's audit approach and planned procedures.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue to analyze the entity-level controls to assess whether they are designed and implemented accordingly.	\$180.00	3.0	\$540.00
Dugan, Anne	Review prior year tax memos in preparation of current year control and substantive work to become familiar with the income tax background.	\$330.00	3.0	\$990.00
Fannin, Sam	Review planning documents around regulatory balancing accounts.	\$330.00	2.0	\$660.00
Fazil, Mohamed	Review password settings for default accounts for SAP system.	\$230.00	2.0	\$460.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/09/2019				
Fazil, Mohamed	Prepare the questionnaire for the walkthrough call on SAP system, Governance, Risk and Compliance module for segregation of duties Review.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Call with T. Nguyen (PG&E) on SAP system, Governance, Risk and Compliance module for segregation of duties Review.	\$230.00	1.0	\$230.00
Giamanco, Patrick	Meeting with B. Long (Deloitte) to discuss information technology audit year end testing approach, findings, resource plan, and project needs before year end.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Review PG&E information technology audit security testing workpaper.	\$330.00	0.5	\$165.00
Hamner, Jack	Reconcile the population of accounts tested in the regulatory balancing account testing workpaper to the leadsheet of the company's regulatory accounts.	\$230.00	3.0	\$690.00
Hamner, Jack	Perform substantive analytical procedures to test the Company's cost procurement balancing accounts.	\$230.00	3.0	\$690.00
Hamner, Jack	Close out differences in the balancing account substantive testing workpaper by building in approved adjustments to the company's public purpose program budgets.	\$230.00	1.0	\$230.00
Hamner, Jack	Discussion with B. Martin, E. Brown, K. Boyce, S. Jasinski, B. Rice, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Jasinski, Samantha	Continue to clear notes on electric revenue substantive testing workpaper.	\$290.00	3.0	\$870.00
Jasinski, Samantha	Perform high-level review of the entity-level control workpaper to assess status.	\$290.00	2.5	\$725.00
Jasinski, Samantha	Draft email to A. Kamra (Deloitte) regarding status of the entity-level control workpaper.	\$290.00	0.5	\$145.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/09/2019				
Jasinski, Samantha	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, B. Rice, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$290.00	1.0	\$290.00
K, Kavya	Add additional audit requests for information technology control testing for the roll forward testing approach.	\$200.00	2.0	\$400.00
Kipkirui, Winnie	Document year end controls testing for implementing changes for fixed asset tracking system.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Document year end testing for Unix network's control around system configuration.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Document year end testing for customer care and billing system around the Changes Approved control.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Meeting with A. Alfaahhad (Deloitte), T. Nguyen (PG&E) for walkthrough for SAP system, Governance, Risk and Compliance module for segregation of duties controls.	\$230.00	0.5	\$115.00
Long, Brittany	Meeting with P. Giamanco (Deloitte) to discuss information technology audit year end testing approach, findings, resource plan, and project needs before year end.	\$290.00	1.0	\$290.00
Martin, Blake	Close notes within the Balance Sheet Variance Analysis Control testing workpaper.	\$230.00	0.5	\$115.00
Martin, Blake	Discussion with J. Hamner, E. Brown, K. Boyce, S. Jasinski, B. Rice, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Martin, Blake	Discussion with H. Chopra, A. Sharma (Deloitte) regarding status of entity-level controls.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/09/2019				
Martin, Blake	Discussion with J. Potts, W. Meredith, A. Brown, B. Rice, R. Uy (Deloitte), M. Liu, E. Gonzalez, J. Redmond (PG&E), J. Coates (Willis Towers Watson) regarding 2019 benefits assumption memo.	\$230.00	0.5	\$115.00
Martin, Blake	Documentation update of the Potential Adjustment Report meeting control testing workpaper.	\$230.00	4.0	\$920.00
Martin, Blake	Draft the Benefits Mortality Assumption Memorandum.	\$230.00	1.0	\$230.00
Martin, Blake	Update the Benefits Mortality Assumption Memorandum.	\$230.00	1.5	\$345.00
Meredith, Wendy	Review PG&E pension and post retirement year end obligation memo.	\$380.00	0.5	\$190.00
Meredith, Wendy	Discussion with J. Potts, A. Brown, B. Rice, B. Martin, R. Uy (Deloitte), M. Liu, E. Gonzalez, J. Redmond (PG&E), J. Coates (Willis Towers Watson) regarding 2019 benefits assumption memo.	\$380.00	0.5	\$190.00
Misra, Saurabh	Review monitoring control around privileged access for development of SAP system.	\$290.00	2.0	\$580.00
Potts, John	Discussion with W. Meredith, A. Brown, B. Rice, B. Martin, R. Uy (Deloitte), M. Liu, E. Gonzalez, J. Redmond (PG&E), J. Coates (Willis Towers Watson) regarding 2019 benefits assumption memo.	\$330.00	0.5	\$165.00
Rice, Blake	Discussion with K. Boyce (Deloitte) with regards to meter to cash customer care and billing high bill control testing procedures.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with J. Potts, W. Meredith, A. Brown, B. Martin, R. Uy (Deloitte), M. Liu, E. Gonzalez, J. Redmond (PG&E), J. Coates (Willis Towers Watson) regarding 2019 benefits assumption memo.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/09/2019				
Rice, Blake	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, S. Jasinski, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Sharma, Ashish	Discussion with B. Martin, H. Chopra (Deloitte) regarding status of entity-level controls.	\$180.00	0.5	\$90.00
Uy, Rycel	Discussion with J. Potts, W. Meredith, A. Brown, B. Rice, B. Martin (Deloitte), M. Liu, E. Gonzalez, J. Redmond (PG&E), J. Coates (Willis Towers Watson) regarding 2019 benefits assumption memo.	\$200.00	0.5	\$100.00
12/10/2019				
Adams, Haley	Review regulatory balancing account testing and leadsheets to assist with testing questions.	\$230.00	0.5	\$115.00
Adams, Haley	Discussion with J. Hamner, R. Uy (Deloitte) regarding balancing accounts substantive testing.	\$230.00	0.5	\$115.00
Alfahhad, Abdulrahman	Meeting with A. Bhattacharya (Deloitte) to discuss year-end information technology testing approach.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Call with T. Yuen (PG&E) to follow up on audit requests for information technology control testing.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Document the audit auditing on the monitoring tool for infrastructure servers.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Assess system access given in SAP system, Enterprise Resource Planning Central Component module against employees' roles and functions.	\$200.00	2.5	\$500.00
Alfahhad, Abdulrahman	Extract employee names and job titles from PGE terminal to compare user access against their functional roles.	\$200.00	0.5	\$100.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/10/2019				
Alfahhad, Abdulrahman	Meeting with W. Kipkirui, P. Giamanco, B. Long, S. Misra, M. Fazil (Deloitte) to discuss Information provided by Entity (IPE) and Information used in the Control (IUC) documentation.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Finalize documenting the audit testing for Service Management Center (ticketing system).	\$200.00	1.0	\$200.00
Azebu, Matt	Review timing of year-end audit procedures and the audit support requests in connection with such procedures in preparation for meeting with J. Garboden (PG&E).	\$230.00	1.5	\$345.00
Azebu, Matt	Address notes to the audit engagement risk considerations.	\$230.00	2.5	\$575.00
Azebu, Matt	Address notes on the audit planning/summary memo.	\$230.00	3.0	\$690.00
Azebu, Matt	Prepare agenda for interim call with focused support program quality reviewer detailing status of workpapers to be sent for review.	\$230.00	1.0	\$230.00
Basilico, Ellen	Meeting with T. Gillam (Deloitte) for December Audit Committee Meeting.	\$380.00	1.0	\$380.00
Basilico, Ellen	Meeting with T. Gillam (Deloitte) to discuss Audit Committee December meeting audit plan.	\$380.00	0.5	\$190.00
Bhattacharya, Ayush	Meeting with A. Alfahhad (Deloitte) to discuss year-end information technology testing approach.	\$200.00	1.0	\$200.00
Boyce, Kyle	Tie out the electric and gas revenue report for 6/30/19.	\$180.00	1.0	\$180.00
Boyce, Kyle	Close notes on plant, property, and equipment workpapers.	\$180.00	1.0	\$180.00
Boyce, Kyle	Close notes on financial close and reporting process control workpaper.	\$180.00	3.5	\$630.00
Boyce, Kyle	Continue to close notes on financial close and reporting process control workpaper.	\$180.00	3.5	\$630.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/10/2019				
Brown, Aaron	Meeting with J. Hamner (Deloitte), W. Perez (PG&E) to discuss transfers booked to establish the Portfolio Allocation Balancing Account.	\$290.00	1.0	\$290.00
Brown, Erin	Review audit support for testing over entity-level controls.	\$180.00	2.5	\$450.00
Brown, Erin	Discussion with B. Martin (Deloitte) regarding documentation of controls over the approval and review of Non-Purchase Order invoices.	\$180.00	0.5	\$90.00
Brown, Erin	Clear notes with regards to controls over Billings.	\$180.00	1.0	\$180.00
Brown, Erin	Update documentation over Billings controls to include year-end instances.	\$180.00	2.0	\$360.00
Brown, Erin	Document Mortality Considerations Memo in response to the current year PG&E Assumptions Review and Mortality Credibility Study Financial Impact.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with B. Martin (Deloitte) regarding documentation of PG&E entity-level controls.	\$180.00	0.5	\$90.00
Carson, George	Continue to prepare data analytic for census data.	\$180.00	2.5	\$450.00
Chopra, Harshita	Continue to analyze the entity-level controls to assess whether they are designed and implemented accordingly.	\$180.00	2.0	\$360.00
Chopra, Harshita	Continue to analyze the entity-level controls to assess whether they are designed and implemented accordingly.	\$180.00	3.0	\$540.00
Chopra, Harshita	Summarize the 8-Ks filed by PG&E with Securities Exchange Commission to analyze the financial impact of events that occurred in PG&E on D&T's audit approach and planned procedures.	\$180.00	2.0	\$360.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/10/2019				
Chopra, Harshita	Analyze the entity-level controls to assess whether they are designed and implemented accordingly.	\$180.00	4.0	\$720.00
Dugan, Anne	Review prior year control workpapers around income taxes to become familiar with the income tax background.	\$330.00	2.0	\$660.00
Dugan, Anne	Review current year planning documents on income taxes.	\$330.00	2.0	\$660.00
Fannin, Sam	Review planning documents around regulatory balancing accounts.	\$330.00	4.0	\$1,320.00
Fazil, Mohamed	Review access validations in the SAP system, Governance, Risk and Compliance module.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Meeting with W. Kipkirui, P. Giamanco, B. Long, S. Misra, A. Alfahhad (Deloitte) to discuss Information provided by Entity (IPE) and Information used in the Control (IUC) documentation.	\$230.00	1.0	\$230.00
Giamanco, Patrick	Call with B. Long (Deloitte) to discuss information technology audit testing approaches, testing status, and year end plan.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Meeting (partial) with W. Kipkirui, B. Long, S. Misra, M. Fazil, A. Alfahhad (Deloitte) to discuss Information provided by Entity (IPE) and Information used in the Control (IUC) documentation.	\$330.00	0.5	\$165.00
Gillam, Tim	Meeting with E. Basilico (Deloitte) to discuss Audit Committee December meeting audit plan.	\$380.00	0.5	\$190.00
Gillam, Tim	Meeting with E. Basilico (Deloitte) for December Audit Committee Meeting.	\$380.00	1.0	\$380.00
Hamner, Jack	Discussion with H. Adams, R. Uy (Deloitte) regarding balancing accounts substantive testing.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/10/2019				
Hamner, Jack	Meeting with D. DeMartini (PG&E) to discuss the company's Additions and Retirements review control in the property, plant, and equipment process.	\$230.00	0.5	\$115.00
Hamner, Jack	Perform substantive analytical procedures to test the Company's cost procurement balancing accounts.	\$230.00	3.0	\$690.00
Hamner, Jack	Review property, plant, and equipment control.	\$230.00	2.0	\$460.00
Hamner, Jack	Meeting with A. Brown (Deloitte), W. Perez (PG&E) to discuss transfers booked to establish the Portfolio Allocation Balancing Account.	\$230.00	1.0	\$230.00
Jasinski, Samantha	Review entity-level control around company's process around internal and external communication.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Review entity-level control around company's process around risk assessment around fraud risk.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Review entity-level control around company's process around risk assessment around financial statement risk.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Review entity-level control around company's process around maintaining company's control environment.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Review entity-level control around company's process around monitoring company's operations of controls.	\$290.00	2.0	\$580.00
K, Kavya	Perform testing around Oracle SAP Backup controls.	\$200.00	2.0	\$400.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long, S. Misra, M. Fazil, A. Alfahhad (Deloitte) to discuss Information provided by Entity (IPE) and Information used in the Control (IUC) documentation.	\$230.00	1.0	\$230.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/10/2019				
Kipkirui, Winnie	Document year end testing for Windows Privileged User Access Review control.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Document Terminations common control for year end testing.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Document Oracle system user Access Review control.	\$230.00	3.0	\$690.00
Long, Brittany	Call with P. Giamanco (Deloitte) to discuss information technology audit testing approaches, testing status, and year end plan.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with W. Kipkirui, P. Giamanco, S. Misra, M. Fazil, A. Alfahhad (Deloitte) to discuss Information provided by Entity (IPE) and Information used in the Control (IUC) documentation.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Martin, Blake	Discussion with E. Brown (Deloitte) regarding documentation of PG&E entity-level controls.	\$230.00	0.5	\$115.00
Martin, Blake	Discussion with E. Brown (Deloitte) regarding documentation of controls over the approval and review of Non-Purchase Order invoices.	\$230.00	0.5	\$115.00
Martin, Blake	Close notes within the potential adjustment report control working papers.	\$230.00	5.0	\$1,150.00
Misra, Saurabh	Meeting with W. Kipkirui, P. Giamanco, B. Long, M. Fazil, A. Alfahhad (Deloitte) to discuss Information provided by Entity (IPE) and Information used in the Control (IUC) documentation.	\$290.00	1.0	\$290.00
Misra, Saurabh	Review monitoring control around process chain for SAP system.	\$290.00	2.0	\$580.00
Nambiar, Sachin	Complete workpaper for control around network setting configuration.	\$200.00	3.0	\$600.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/10/2019				
	Sharma, Ashish Test operating effectiveness of entity-level controls of the company.	\$180.00	3.0	\$540.00
	Sharma, Ashish Continue testing operating effectiveness of the control of the company.	\$180.00	2.0	\$360.00
	Uy, Rycel Discussion with J. Hamner, H. Adams (Deloitte) regarding balancing accounts substantive testing.	\$200.00	0.5	\$100.00
	Uy, Rycel Document balancing accounts substantive testing.	\$200.00	8.0	\$1,600.00
12/11/2019				
	Alfahhad, Abdulrahman Meeting with W. Kipkirui, B. Long, S. Misra, M. Fazil (Deloitte) to discuss the current status of the information technology audit.	\$200.00	0.5	\$100.00
	Alfahhad, Abdulrahman Meeting with A. Bhattacharya (Deloitte) to discuss examples of year end testing documents.	\$200.00	0.5	\$100.00
	Azebu, Matt Discussion with A. Dugan, B. Rice (Deloitte), K. Xu, T. Lewis (PG&E) regarding tax controls specifically related to return to accrual adjustments and schedule M process.	\$230.00	1.5	\$345.00
	Azebu, Matt Discussion with A. Dugan, B. Rice (Deloitte), J. Evans, M. Koltunova (PG&E) regarding tax repairs controls.	\$230.00	1.5	\$345.00
	Azebu, Matt Discussion with P. Giamanco, W. Kipkirui, B. Long, S. Jasinski (Deloitte) regarding planning on year end advisory items including Segregation of Duties and Interface controls.	\$230.00	0.5	\$115.00
	Azebu, Matt Review the design of internal controls regarding tax in preparation for meeting with K. Xu, T. Lewis (PG&E).	\$230.00	2.0	\$460.00
	Azebu, Matt Review the tax repair deduction walkthrough slides provided by M. Koltunova (PG&E).	\$230.00	2.5	\$575.00
	Bhattacharya, Ayush Address notes for segregation of duties control for Meter Data Management System.	\$200.00	1.0	\$200.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/11/2019				
Bhattacharya, Ayush	Document year-end procedures for common change management control for gas trades tracking system.	\$200.00	1.0	\$200.00
Bhattacharya, Ayush	Continue to document year-end procedures for common change management control for gas trades tracking system.	\$200.00	1.0	\$200.00
Bhattacharya, Ayush	Address notes for customer care and billing system for segregation of duties control testing.	\$200.00	1.0	\$200.00
Bhattacharya, Ayush	Meeting with A. Alfaahad (Deloitte) to discuss examples of year end testing documents.	\$200.00	0.5	\$100.00
Bhattacharya, Ayush	Track open versus received audit requests for information technology control testing.	\$200.00	1.5	\$300.00
Bhattacharya, Ayush	Address notes around segregation of duties for Customer billing reporting module.	\$200.00	1.0	\$200.00
Bhattacharya, Ayush	Address notes for Change Management Common Control.	\$200.00	2.0	\$400.00
Bhattacharya, Ayush	Address notes around segregation of duties for Advanced Billings System.	\$200.00	1.0	\$200.00
Boyce, Kyle	Close notes on financial close and reporting process controls workpapers.	\$180.00	3.5	\$630.00
Boyce, Kyle	Prepare selections for construction in progress additions testing.	\$180.00	1.0	\$180.00
Boyce, Kyle	Prepare for cash flow control walkthrough meetings.	\$180.00	2.0	\$360.00
Boyce, Kyle	Discussion with N. Riojas (PG&E) regarding fraud management inquiry questions.	\$180.00	0.5	\$90.00
Boyce, Kyle	Discussion with R. Krannich, A. Chung (PG&E), B. Rice (Deloitte) about the cash flow controls.	\$180.00	0.5	\$90.00
Brown, Erin	Add additional requests for the testing of entity-level controls.	\$180.00	2.5	\$450.00
Brown, Erin	Update documentation over Billings controls to include year-end instances.	\$180.00	2.5	\$450.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/11/2019				
Brown, Erin	Evaluate entity-level controls around board of director's oversight over internal control environment.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with B. Rice (Deloitte) regarding status of source to pay controls.	\$180.00	0.5	\$90.00
Dugan, Anne	Review prior year tax repairs workpaper and relevant legislation to become familiar with the income tax background.	\$330.00	1.0	\$330.00
Dugan, Anne	Discussion with M. Azebu, B. Rice (Deloitte), K. Xu, T. Lewis (PG&E) regarding tax controls specifically related to return to accrual adjustments and schedule M process.	\$330.00	1.5	\$495.00
Dugan, Anne	Discussion with M. Azebu, B. Rice (Deloitte), J. Evans, M. Koltunova (PG&E) regarding tax repairs controls.	\$330.00	1.5	\$495.00
Fannin, Sam	Review balancing account control.	\$330.00	4.0	\$1,320.00
Fazil, Mohamed	Call with K. Tschoe (PG&E) to discuss transaction code used to execute programs within SAP system, Enterprise Resource Planning Central Component module.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Call with P. Giamanco (Deloitte) to discuss information technology audit testing approaches for user access testing and report testing.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Email I. Kakarla (PG&E) with questions on SAP system's business warehouse Change management review.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Meeting with W. Kipkirui, B. Long, S. Misra, A. Alfahhad (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Giamanco, Patrick	Discussion with W. Kipkirui, B. Long, S. Jasinski, M. Azebu (Deloitte) regarding planning on year end control testing items including Segregation of Duties and Interface controls.	\$330.00	0.5	\$165.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/11/2019				
Giamanco, Patrick	Review PG&E information technology audit for the access security testing workpapers.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Review summary memo around access security testing approaches.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Call with M. Fazil (Deloitte) to discuss information technology audit testing approaches for user access testing and key report testing.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Call with B. Long, S. Misra, W. Kipkirui (Deloitte) to discuss information technology audit testing status for SAP , including potential control exceptions identified.	\$330.00	0.5	\$165.00
Hamner, Jack	Review the design and implementation of the company's treasury - cash controls as documented in control workpapers.	\$230.00	2.0	\$460.00
Hamner, Jack	Review the design and implementation of the company's treasury controls as documented in control workpapers.	\$230.00	2.0	\$460.00
Hamner, Jack	Discussion with B. Rice, B. Martin (Deloitte) regarding the status of year end Audit support requests and the preparation of a year-end comprehensive listing of audit requests.	\$230.00	0.5	\$115.00
Hamner, Jack	Close out differences in the balancing account substantive testing workpaper by building in approved adjustments to the company's public purpose program budgets.	\$230.00	3.0	\$690.00
Hamner, Jack	Call with B. Ligon (Deloitte) to discuss reconciling the population of Construction Work in Progress per SAP to the company-provided support.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Discussion with P. Giamanco, W. Kipkirui, B. Long, M. Azebu (Deloitte) regarding planning on year end advisory items including Segregation of Duties and Interface controls.	\$290.00	0.5	\$145.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/11/2019				
Jasinski, Samantha	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the information technology Audit.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Prepare for meeting with P. Giamanco, W. Kipkirui, B. Long, M. Azebu (Deloitte) around discussion for Segregation of Duties and Interface controls.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Prepare Regulatory Accounting applicability memorandum.	\$290.00	3.5	\$1,015.00
Jasinski, Samantha	Continue to prepare Regulatory Accounting applicability memorandum.	\$290.00	3.0	\$870.00
K, Kavya	Create SAP system, Governance, Risk and Compliance module validation sheet.	\$200.00	1.0	\$200.00
K, Kavya	Prepare control testing for restricted access to report logics in SAP system, Enterprise Resource Planning Central Component module.	\$200.00	1.0	\$200.00
Kipkirui, Winnie	Meeting with B. Long, S. Misra, M. Fazil, A. Alfahhad (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with S. Jasinski (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document control over termination of system access for the year-end update for Customer billing reporting module.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Discussion with P. Giamanco, B. Long, S. Jasinski, M. Azebu (Deloitte) regarding planning on year end control testing items including Segregation of Duties and Interface controls.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Call with P. Giamanco, B. Long, S. Misra (Deloitte) to discuss information technology audit testing status for SAP , including potential control exceptions identified.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/11/2019				
Kipkirui, Winnie	Document new user access controls for the Meter Data Management System.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Document year-end testing on the access control around terminations for the gas trades tracking system.	\$230.00	2.0	\$460.00
Long, Brittany	Meeting with W. Kipkirui, S. Misra, M. Fazil, A. Alfahhad (Deloitte) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Long, Brittany	Discussion with P. Giamanco, W. Kipkirui, S. Jasinski, M. Azebu (Deloitte) regarding planning on year end control testing items including Segregation of Duties and Interface controls.	\$290.00	0.5	\$145.00
Long, Brittany	Call with P. Giamanco, S. Misra, W. Kipkirui (Deloitte) to discuss information technology audit testing status for SAP , including potential control exceptions identified.	\$290.00	0.5	\$145.00
Maroju, Bhaskar I-pa	Prepare final issuance for audit committee presentation for December.	\$120.00	0.5	\$60.00
Martin, Blake	Close notes within the potential adjustment report control working papers.	\$230.00	4.0	\$920.00
Martin, Blake	Discussion with B. Rice, J. Hamner (Deloitte) regarding the status of year end Audit support requests and the preparation of a year-end comprehensive listing of audit requests.	\$230.00	0.5	\$115.00
Misra, Saurabh	Meeting with W. Kipkirui, B. Long, M. Fazil, A. Alfahhad (Deloitte) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Misra, Saurabh	Call with P. Giamanco, B. Long, W. Kipkirui (Deloitte) to discuss information technology audit testing status for SAP , including potential control exceptions identified.	\$290.00	0.5	\$145.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/11/2019				
Misra, Saurabh	Address within around backup control testing for Oracle database.	\$290.00	2.0	\$580.00
Nambiar, Sachin	Prepared inquiry questions to go through the steps of the control around backup for Oracle SAP database.	\$200.00	2.0	\$400.00
Rice, Blake	Discussion with M. Azebu, A. Dugan (Deloitte), J. Evans, M. Koltunova (PG&E) regarding tax repairs controls.	\$230.00	1.5	\$345.00
Rice, Blake	Discussion with R. Krannich, A. Chung (PG&E), K. Boyce (Deloitte) about the cash flow controls.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with E. Brown (Deloitte) regarding status of source to pay controls.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with J. Hamner, B. Martin (Deloitte) regarding the status of year end Audit support requests and the preparation of a year-end comprehensive listing of audit requests.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with M. Azebu, A. Dugan (Deloitte), K. Xu, T. Lewis (PG&E) regarding tax controls specifically related to return to accrual adjustments and schedule M process.	\$230.00	1.5	\$345.00
Sharma, Ashish	Continue to update the summary of issued orders by California Public Utility Commission to assess control related to Regulatory Accounting Document control.	\$180.00	2.0	\$360.00
Sharma, Ashish	Update the summary of issued orders by California Public Utility Commission to assess control related to Regulatory Accounting Document control.	\$180.00	3.0	\$540.00
Uy, Rycel	Update documentation for potential adjusting report control testing.	\$200.00	2.5	\$500.00
Uy, Rycel	Prepare pension confirmation requests.	\$200.00	0.5	\$100.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/11/2019				
Uy, Rycel	Meeting with M. Pannell, E. Li (PG&E) to discuss mid-year adjustments to Energy Efficiency accounts to build into balancing account testing workpaper.	\$200.00	0.5	\$100.00
Uy, Rycel	Document balancing accounts substantive testing.	\$200.00	4.5	\$900.00
12/12/2019				
Alfahhad, Abdulrahman	Document design of the control around SAP new user access review.	\$200.00	3.5	\$700.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui, B. Long (Deloitte) to discuss the privileged access workpapers and how to align these to similar sections.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Review new user access control testing for SAP system.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui (Deloitte), T. Yuen, J. Jorajuria, T. Sullivan (PG&E) to discuss tools testing approach.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui, B. Long (Deloitte), R. Garza (PG&E) to discuss the new control around monitoring access provisioning for privileged access.	\$200.00	1.0	\$200.00
Azebu, Matt	Review status of audit testing workpapers and compiled action items for team in preparation for meeting.	\$230.00	2.0	\$460.00
Azebu, Matt	Review summary of the Company's Form 8-K filings from 2019 and audit team's documentation of risk assessment considerations.	\$230.00	2.5	\$575.00
Azebu, Matt	Research updated disclosure requirements related to comparative financial statement information included in Management's Discussion & Analysis section under new SEC rules.	\$230.00	1.5	\$345.00
Boyce, Kyle	Document information obtained from walkthrough meetings in the cash flow control workpapers.	\$180.00	2.5	\$450.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/12/2019				
Boyce, Kyle	Document support in meter-to-cash high billings report testing workpaper.	\$180.00	2.5	\$450.00
Brown, Aaron	Review the Mortality Table Update Memo.	\$290.00	1.5	\$435.00
Brown, Aaron	Discussion with E. Brown, B. Martin (Deloitte) regarding Source to Pay control open items.	\$290.00	0.5	\$145.00
Brown, Aaron	Clear Source to Pay Control Notes.	\$290.00	1.0	\$290.00
Brown, Erin	Discussion with A. Brown, B. Martin (Deloitte) regarding Source to Pay control open items.	\$180.00	0.5	\$90.00
Brown, Erin	Clear notes with regards to controls over Billings.	\$180.00	2.0	\$360.00
Brown, Erin	Add additional requests for the testing of entity-level controls.	\$180.00	2.5	\$450.00
Brown, Erin	Document PG&E's Policies Standards and Procedures control.	\$180.00	1.5	\$270.00
Brown, Erin	Clear notes with regards to controls over Accounts Payable.	\$180.00	1.5	\$270.00
Fannin, Sam	Review balancing account control.	\$330.00	2.0	\$660.00
Hamner, Jack	Close out differences in the balancing account substantive testing workpaper by building in approved adjustments to the company's balancing account revenue requirements.	\$230.00	3.5	\$805.00
Hamner, Jack	Address notes in the financial close and reporting process control workpaper.	\$230.00	1.5	\$345.00
Hamner, Jack	Prepare the substantive workpapers in advance of receipt of client support for Greenhouse Gas allowance purchases and transfers.	\$230.00	3.0	\$690.00
Jasinski, Samantha	Review information technology control testing around access security.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Meet with W. Meredith (Deloitte) to discuss year end audit status and accounting matters.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review automated controls testing around fixed asset tracking system.	\$290.00	2.5	\$725.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/12/2019				
Jasinski, Samantha	Review automated controls testing around customer billing.	\$290.00	3.0	\$870.00
Jasinski, Samantha	Review information technology control testing around change management.	\$290.00	2.5	\$725.00
K, Kavya	Address notes in privileged access testing in SAP system, Enterprise Resource Planning Central Component module.	\$200.00	1.0	\$200.00
K, Kavya	Track open versus received audit requests for information technology control testing.	\$200.00	1.0	\$200.00
Kipkirui, Winnie	Meeting with B. Long, A. Alfaahad (Deloitte) to discuss the privileged access workpapers and how to align these to similar sections.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with A. Alfaahad (Deloitte), T. Yuen, J. Jorajuria, T. Sullivan (PG&E) to discuss tools testing approach.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with B. Long, A. Alfaahad (Deloitte), R. Garza (PG&E) to discuss the new control around monitoring access provisioning for privileged access.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Perform year-end documentation for new user access control for the customer billing reporting module.	\$230.00	2.5	\$575.00
Long, Brittany	Meeting with W. Kipkirui, A. Alfaahad (Deloitte) to discuss the privileged access workpapers and how to align these to similar sections.	\$290.00	1.0	\$290.00
Long, Brittany	Review new monitoring controls around privileged access on SAP system.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with W. Kipkirui, A. Alfaahad (Deloitte), R. Garza (PG&E) to discuss the new control around monitoring access provisioning for privileged access.	\$290.00	1.0	\$290.00
Maroju, Bhaskar I-pa	Prepare final issuance for audit committee presentation for December.	\$120.00	0.3	\$36.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/12/2019				
Martin, Blake	Discussion with A. Brown, E. Brown (Deloitte) regarding Source to Pay control open items.	\$230.00	0.5	\$115.00
Martin, Blake	Close notes within the potential adjustment report control working papers.	\$230.00	4.5	\$1,035.00
Martin, Blake	Close notes within the Source to Pay control testing workpapers.	\$230.00	3.0	\$690.00
Meredith, Wendy	Meet with S. Jasinski (Deloitte) to discuss year end audit status and accounting matters.	\$380.00	1.0	\$380.00
Misra, Saurabh	Prepare audit approach documentation around year-end roll-forward testing on information technology controls.	\$290.00	3.0	\$870.00
Nambiar, Sachin	Complete workpaper for control to test monitoring control around process chains.	\$200.00	3.0	\$600.00
Uy, Rycel	Continue to update documentation on potential adjusting report controls testing.	\$200.00	4.5	\$900.00
Uy, Rycel	Update documentation on potential adjusting report controls testing.	\$200.00	3.5	\$700.00
12/13/2019				
Alfahhad, Abdulrahman	Meeting with W. Kipkirui, M. Fazil, S. Misra (Deloitte) and W. Cho (PG&E) to perform review of the Oracle SAP Backup Controls.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Meeting with D. Wang (PG&E) to discuss the backup control for Oracle SAP system.	\$200.00	0.7	\$140.00
Alfahhad, Abdulrahman	Address notes for SAP access monitoring and provisioning workpapers.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Document design of the control for SAP access monitoring.	\$200.00	3.5	\$700.00
Alfahhad, Abdulrahman	Call T. Yuen (PG&E) to follow up on audit requests for information technology control testing.	\$200.00	0.5	\$100.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/13/2019				
Azebu, Matt	Discussion with V. Hennessy, R. Uy, E. Brown, B. Martin, K. Boyce, J. Hamner, S. Jasinski (Deloitte) regarding January audit plan.	\$230.00	0.5	\$115.00
Azebu, Matt	Review the internal control efficacy workbook summarizing the audit team's consideration of internal control findings on audit plan.	\$230.00	1.0	\$230.00
Azebu, Matt	Meeting with J. Hamner (Deloitte) to discuss the status of test of design and implementation of controls related to financial close and reporting process.	\$230.00	0.5	\$115.00
Boyce, Kyle	Close notes on financial close and reporting process control workpaper.	\$180.00	2.0	\$360.00
Boyce, Kyle	Work on the electric and gas revenue report tie outs for 6/30/19.	\$180.00	1.5	\$270.00
Boyce, Kyle	Discussion with V. Hennessy, M. Azebu, R. Uy, E. Brown, B. Martin, J. Hamner, S. Jasinski (Deloitte) regarding January audit plan.	\$180.00	0.5	\$90.00
Boyce, Kyle	Close notes on plant, property, and equipment workpaper.	\$180.00	3.0	\$540.00
Brown, Erin	Add additional requests for the testing of entity-level controls.	\$180.00	2.5	\$450.00
Brown, Erin	Document consideration in regards to the population over meter to cash controls.	\$180.00	2.0	\$360.00
Brown, Erin	Meeting with S. Jasinski (D&T), D. DeMartini, J. Pitman (PG&E) to discuss meter to cash control completeness considerations.	\$180.00	0.5	\$90.00
Brown, Erin	Document Accounts Payable control over the review and approval of PG&E Non-Purchase Order invoices.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with V. Hennessy, M. Azebu, R. Uy, B. Martin, K. Boyce, J. Hamner, S. Jasinski (Deloitte) regarding January audit plan.	\$180.00	0.5	\$90.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/13/2019				
Brown, Erin	Clear notes for Mortality Considerations Memo in response to the current year PG&E Assumptions Review and Mortality Credibility Study Financial Impact.	\$180.00	1.0	\$180.00
Fannin, Sam	Perform balancing account substantive review.	\$330.00	2.0	\$660.00
Fazil, Mohamed	Run ACTT report for Debug access for HPP and SAP system, Governance, Risk and Compliance module system.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Document debug access monitoring control for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	3.0	\$690.00
Fazil, Mohamed	Document debug access monitoring control for the Business Process Reengineering system.	\$230.00	3.0	\$690.00
Fazil, Mohamed	Review Change management control for Business Process Reengineering system.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Document segregation of duties around debug access for the Business Process Reengineering system.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Prepare for the call with D. Wang (PG&E) related to Oracle Database Backup.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Call with D. Wang (PG&E) to discuss the Oracle Database backup control.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Meeting with W. Kipkirui, A. Alfaahhad, S. Misra (Deloitte) and W. Cho (PG&E) to perform review of the Oracle SAP Backup Controls.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Address notes in control testing for monitoring debug access in SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Clear notes in debug access monitoring control for the Business Process Reengineering system.	\$230.00	1.0	\$230.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/13/2019				
Fazil, Mohamed	Clear notes in debug access monitoring control in SAP system, Business Planning & Consolidation module.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Clear notes in SAP Debug access workpapers for SAP system, Governance, Risk and Compliance module system.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Discussion with S. Nambiar, K. Kavya (Deloitte), D. Wang (PG&E) on Oracle SAP(Systems and Applications) Backup controls.	\$230.00	2.5	\$575.00
Hamner, Jack	Discussion with V. Hennessy, M. Azebu, R. Uy, E. Brown, B. Martin, K. Boyce, S. Jasinski (Deloitte) regarding January audit plan.	\$230.00	0.5	\$115.00
Hamner, Jack	Pull reconciliations and other support from the SAP system for the off-site Power and Utility studio team testing property, plant, and equipment controls.	\$230.00	2.0	\$460.00
Hamner, Jack	Meeting with M. Azebu (Deloitte) to discuss the status of test of design and implementation of controls related to financial close and reporting process.	\$230.00	0.5	\$115.00
Hamner, Jack	Perform substantive analytical procedures to test the Company's cost procurement balancing accounts.	\$230.00	2.0	\$460.00
Hamner, Jack	Continue to perform substantive analytical procedures to test the Company's cost procurement balancing accounts.	\$230.00	3.0	\$690.00
Hennessy, Vincent	Discussion with M. Azebu, R. Uy, E. Brown, B. Martin, K. Boyce, J. Hamner, S. Jasinski (Deloitte) regarding January audit plan.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Discussion with V. Hennessy, M. Azebu, R. Uy, E. Brown, B. Martin, K. Boyce, J. Hamner (Deloitte) regarding January audit plan.	\$290.00	0.5	\$145.00

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<i>2019 Audit Services</i>				
12/13/2019				
Jasinski, Samantha	Meeting with D. DeMartini, J. Pitman (PG&E) to discuss meter to cash control completeness considerations.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Meeting with W. Kipkirui, B. Rice (Deloitte) to discuss Business warehouse report generation.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discussion with C. Morley, B. Rice (D&T) regarding status of staffing and resource allocation for year end audit.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review interim meter to cash gas billing control selections.	\$290.00	2.5	\$725.00
Jasinski, Samantha	Review interim meter to cash electric billing control selections.	\$290.00	3.0	\$870.00
K, Kavya	Discussion (partial) with M. Fazil, S. Nambiar (Deloitte), D. Wang (PG&E) on Oracle SAP(Systems and Applications) Backup controls.	\$200.00	2.0	\$400.00
Kipkirui, Winnie	Meeting with B. Rice, S. Jasinski (Deloitte) to discuss Business warehouse report generation.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document new user access control for the year end testing procedures for procurement system.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with A. Alfaahad, M. Fazil, S. Misra (Deloitte) and W. Cho (PG&E) to perform review of the Oracle SAP Backup Controls.	\$230.00	0.5	\$115.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Martin, Blake	Discussion with V. Hennessy, M. Azebu, R. Uy, E. Brown, K. Boyce, J. Hamner, S. Jasinski (Deloitte) regarding January audit plan.	\$230.00	0.5	\$115.00
Martin, Blake	Close notes within the journal entry testing planning & summary memorandum.	\$230.00	1.5	\$345.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/13/2019				
Martin, Blake	Close notes within the Benefits mortality assumption memorandum.	\$230.00	2.0	\$460.00
Martin, Blake	Close notes within the Journal Entry test profiling workpaper for Q1-Q2.	\$230.00	3.0	\$690.00
Misra, Saurabh	Meeting with W. Kipkirui, A. Alfaahad, M. Fazil (Deloitte) and W. Cho (PG&E) to perform review of the Oracle SAP Backup Controls.	\$290.00	0.5	\$145.00
Misra, Saurabh	Review backup control testing on SAP system.	\$290.00	2.5	\$725.00
Morley, Carlye	Discussion (partial) with S. Jasinski, B. Rice (D&T) regarding status of staffing and resource allocation for year end audit.	\$230.00	0.5	\$115.00
Nambiar, Sachin	Discussion with M. Fazil, K. Kavya (Deloitte), D. Wang (PG&E) on Oracle SAP(Systems and Applications) Backup controls.	\$200.00	2.5	\$500.00
Pemberton, Tricia	Review interim audit workpaper around controls addressing significant risks.	\$380.00	1.0	\$380.00
Rice, Blake	Meeting with W. Kipkirui, S. Jasinski (Deloitte) to discuss Business warehouse report generation.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with C. Morley, S. Jasinski (D&T) regarding status of staffing and resource allocation for year end audit.	\$230.00	1.0	\$230.00
Uy, Rycel	Update documentation on potential adjusting report controls testing.	\$200.00	3.0	\$600.00
Uy, Rycel	Update documentation of pension controls testing.	\$200.00	3.5	\$700.00
Uy, Rycel	Discussion with V. Hennessy, M. Azebu, E. Brown, B. Martin, K. Boyce, J. Hamner, S. Jasinski (Deloitte) regarding January audit plan.	\$200.00	0.5	\$100.00
Uy, Rycel	Continue to update documentation on pension controls testing.	\$200.00	1.0	\$200.00

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<i>2019 Audit Services</i>				
12/16/2019				
Alfahhad, Abdulrahman	Prepare documentation for the new user access control testing for SAP system.	\$200.00	3.0	\$600.00
Alfahhad, Abdulrahman	Meeting with M. Chin (PG&E) to discuss the potential control exceptions for SAP system.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Review open versus received audit requests for information technology control testing.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Continue to test SAP new user access.	\$200.00	1.0	\$200.00
Azebu, Matt	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, S. Jasinski, B. Rice, R. Uy, L. Schloetter (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with T. Gillam, W. Meredith, J. Ncho Oguie, A. Dugan, S. Fannin, S. Jasinski, B. Rice (Deloitte) to review changes in planned inherent risk assessment for account balances and classes of transaction as a result of Q4.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with J. Ncho Oguie, A. Dugan, W. Meredith, B. Rice (Deloitte) regarding tax planning and risk assessment for year end audit.	\$230.00	0.5	\$115.00
Bhattacharya, Ayush	Address notes for fixed asset tracking system's user access review testing.	\$200.00	2.0	\$400.00
Bhattacharya, Ayush	Address notes for user access review control for the customer care and billing system.	\$200.00	2.0	\$400.00
Boyce, Kyle	Tie out the electric and gas revenue report for 6/30/19.	\$180.00	2.5	\$450.00
Boyce, Kyle	Close notes in meter to cash high billings report testing workpaper.	\$180.00	2.5	\$450.00
Boyce, Kyle	Close notes on plant, property, and equipment control workpaper.	\$180.00	2.5	\$450.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/16/2019				
Boyce, Kyle	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, B. Rice, R. Uy, L. Schloetter, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$180.00	0.5	\$90.00
Boyce, Kyle	Discussion with L. Schloetter (Deloitte) about updates for the meter to cash high billings report testing workpaper.	\$180.00	0.5	\$90.00
Boyce, Kyle	Summarize items discussed of audit interest from the employee benefits committee meeting minutes.	\$180.00	1.0	\$180.00
Brown, Aaron	Meet with W. Meredith (Deloitte) to test audit approach for accounts payable.	\$290.00	0.5	\$145.00
Brown, Erin	Discussion with B. Martin, J. Hamner, K. Boyce, S. Jasinski, B. Rice, R. Uy, L. Schloetter, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$180.00	0.5	\$90.00
Brown, Erin	Document PG&E's review and approval of Non-Purchase Order invoices within accounts payable for control purposes.	\$180.00	2.5	\$450.00
Brown, Erin	Document risk assessment consideration around PG&E Company and Utility's accounting and failure risks.	\$180.00	1.5	\$270.00
Brown, Erin	Discussion with L. Schloetter (Deloitte), D. James (PG&E) regarding the review of Non-Purchase Order Invoices within the accounts payable process.	\$180.00	0.5	\$90.00
Brown, Erin	Document PG&E's review of gas usage variances within the billing process for control purposes.	\$180.00	2.0	\$360.00
Brown, Erin	Document entity-level controls around board of director's oversight over internal control environment.	\$180.00	0.5	\$90.00
Brown, Erin	Discussion with L. Schloetter (Deloitte) regarding billings control workpaper notes.	\$180.00	1.0	\$180.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/16/2019				
Brown, Erin	Discussion with L. Schloetter (Deloitte), M. Merlo (PG&E) regarding the review of gas usage variances within the billing process.	\$180.00	0.5	\$90.00
Dugan, Anne	Discussion with J. Ncho Oguie, M. Azebu, W. Meredith, B. Rice (Deloitte) regarding tax planning and risk assessment for year end audit.	\$330.00	0.5	\$165.00
Dugan, Anne	Discussion with T. Gillam, W. Meredith, J. Ncho Oguie, S. Fannin, S. Jasinski, M. Azebu, B. Rice (Deloitte) to review changes in planned inherent risk assessment for account balances and classes of transaction as a result of Q4.	\$330.00	1.0	\$330.00
Fannin, Sam	Discussion with T. Gillam, W. Meredith, J. Ncho Oguie, A. Dugan, S. Jasinski, M. Azebu, B. Rice (Deloitte) to review changes in planned inherent risk assessment for account balances and classes of transaction as a result of Q4.	\$330.00	1.0	\$330.00
Fannin, Sam	Continue to review of balancing account substantive testing.	\$330.00	3.0	\$990.00
Gillam, Tim	Discussion with W. Meredith, J. Ncho Oguie, A. Dugan, S. Fannin, S. Jasinski, M. Azebu, B. Rice (Deloitte) to review changes in planned inherent risk assessment for account balances and classes of transaction as a result of Q4.	\$380.00	0.5	\$190.00
Hamner, Jack	Create the year end support entity-level controls listing to send to the Internal Audit team.	\$230.00	1.0	\$230.00
Hamner, Jack	Inquiries with C. Yen (PG&E) regarding greenhouse gas reconciliations that are no longer performed in the current year in favor of newly created accounts.	\$230.00	1.0	\$230.00

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<i>2019 Audit Services</i>				
12/16/2019				
Hamner, Jack	Pull client support for the off-site Power and Utility studio team for property, plant, and equipment testing.	\$230.00	2.0	\$460.00
Hamner, Jack	Address notes within the regulatory balancing account control workpapers.	\$230.00	2.0	\$460.00
Hamner, Jack	Draft cash balance confirmations to be sent to the company in early January.	\$230.00	1.5	\$345.00
Hamner, Jack	Discussion with B. Martin, E. Brown, K. Boyce, S. Jasinski, B. Rice, R. Uy, L. Schloetter, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Create a support request listing for investment controls.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Clear notes within interim meter to cash gas billing control selections.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Clear notes within interim meter to cash electric billing control selections.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, B. Rice, R. Uy, L. Schloetter, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discussion with T. Gillam, W. Meredith, J. Ncho Oguie, A. Dugan, S. Fannin, M. Azebu, B. Rice (Deloitte) to review changes in planned inherent risk assessment for account balances and classes of transaction as a result of Q4.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review listing of account reconciliations to be requested for year-end substantive and controls testing.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Perform research on approach to test automated depreciation expense controls when the composite method of depreciation is used.	\$290.00	1.0	\$290.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/16/2019				
Jasinski, Samantha	Perform research on news article around California Public Utilities Commission's Rule 20A around converting electric overhead lines to underground.	\$290.00	2.0	\$580.00
K, Kavya	Track open versus received audit requests for information technology control testing.	\$200.00	3.0	\$600.00
Kilkenny, Tom	Review interim working papers in connection with focused support review program.	\$380.00	0.5	\$190.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte), T. Yuen, S.L. Currie, M. Chin (PG&E) to discuss a potential control exception around SAP's business warehouse.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Discussion with B. Long (Deloitte) to review updates for information technology framework workpaper around control exception consideration.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Document new user access control for the year end testing procedures for procurement system.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss how SAP system roles assignment are mapped to reports.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document year end procedures for change appropriate implementor for the procurement system.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Document year end procedures for change appropriate implementor for the Meter Data Management System.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Meeting with T. Yuen (PG&E) to discuss the nature and cause of the control exceptions identified during Quarter 3.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document new user access controls for the Meter Data Management System.	\$230.00	1.5	\$345.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/16/2019				
Long, Brittany	Discussion with W. Kipkirui (Deloitte) to review updates for information technology framework workpaper around control exception consideration.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte), T. Yuen, S.L. Currie, M. Chin (PG&E) to discuss a potential control exception around SAP's business warehouse.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss how SAP system roles assignment are mapped to reports.	\$290.00	0.5	\$145.00
Martin, Blake	Close notes within the Postretirement Benefits other than Pension risk assessment memorandums.	\$230.00	2.0	\$460.00
Martin, Blake	Discussion with J. Hamner, E. Brown, K. Boyce, S. Jasinski, B. Rice, R. Uy, L. Schloetter, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Meredith, Wendy	Meet with A. Brown (Deloitte) to test audit approach for accounts payable.	\$380.00	0.5	\$190.00
Meredith, Wendy	Discussion with T. Gillam, J. Ncho Oguie, A. Dugan, S. Fannin, S. Jasinski, M. Azebu, B. Rice (Deloitte) to review changes in planned inherent risk assessment for account balances and classes of transaction as a result of Q4.	\$380.00	1.0	\$380.00
Meredith, Wendy	Discussion with J. Ncho Oguie, A. Dugan, M. Azebu, B. Rice (Deloitte) regarding tax planning and risk assessment for year end audit.	\$380.00	0.5	\$190.00
Misra, Saurabh	Review interim testing workpaper on report logic testing in SAP system.	\$290.00	3.0	\$870.00
Nambiar, Sachin	Call with M. Melvina (PG&E) on identified control exception around user access review.	\$200.00	1.5	\$300.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/16/2019				
Ncho-Oguie, Jean-Denis	Discussion with A. Dugan, M. Azebu, W. Meredith, B. Rice (Deloitte) regarding tax planning and risk assessment for year end audit.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Discussion with T. Gillam, W. Meredith, A. Dugan, S. Fannin, S. Jasinski, M. Azebu, B. Rice (Deloitte) to review changes in planned inherent risk assessment for account balances and classes of transaction as a result of Q4.	\$380.00	1.0	\$380.00
Rice, Blake	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, S. Jasinski, R. Uy, L. Schloetter, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with J. Ncho Oguie, A. Dugan, M. Azebu, W. Meredith (Deloitte) regarding tax planning and risk assessment for year end audit.	\$230.00	0.5	\$115.00
Rice, Blake	Review December priorities and workpaper status.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with T. Gillam, W. Meredith, J. Ncho Oguie, A. Dugan, S. Fannin, S. Jasinski, M. Azebu (Deloitte) to review changes in planned inherent risk assessment for account balances and classes of transaction as a result of Q4.	\$230.00	1.0	\$230.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte), D. James (PG&E) regarding the review of Non-Purchase Order Invoices within the accounts payable process.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, S. Jasinski, B. Rice, R. Uy, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with K. Boyce (Deloitte) about updates for the meter to cash high billings report testing workpaper.	\$200.00	0.5	\$100.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/16/2019				
Schloetter, Lexie	Review automated control workpaper for the billings process.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte) regarding billings control workpaper notes.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte), M. Merlo (PG&E) regarding the review of gas usage variances within the billing process.	\$200.00	0.5	\$100.00
Uy, Rycel	Address notes on potential adjusting report control testing.	\$200.00	0.5	\$100.00
Uy, Rycel	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, S. Jasinski, B. Rice, L. Schloetter, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$200.00	0.5	\$100.00
Uy, Rycel	Update documentation for benefits control testing.	\$200.00	3.0	\$600.00
Uy, Rycel	Address notes on balancing accounts control testing workpapers.	\$200.00	4.0	\$800.00
12/17/2019				
Adams, Haley	Call with J. Hamner (Deloitte) to discuss substantive analytic testing approach for the company's cost of electricity balancing accounts.	\$230.00	1.0	\$230.00
Adams, Haley	Review electricity balancing accounts and support to aid in testing procedures.	\$230.00	1.0	\$230.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui (Deloitte), W. Cho (PG&E) to discuss the control in place for monitoring SAP ALL access.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Add audit evidence documentation for SAP Monitoring Control.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui, B. Long (Deloitte), L. Wenczel (PG&E) to obtain audit evidence on sample selections of the change management control for the customer care and billing system.	\$200.00	1.0	\$200.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/17/2019				
Alfahhad, Abdulrahman	Meeting with W. Kipkirui, A. Bhattacharya, S. Misra (Deloitte) to discuss the current status of the information technology audit.	\$200.00	0.5	\$100.00
Azebu, Matt	Meeting with T. Yura (PG&E) to discuss review steps for the inputs used to the contracts type listing control.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with V. Hennessy (Deloitte) regarding investments control testing support and timing in preparation for meeting with I. Liu, A. Mawhorter (PG&E).	\$230.00	1.0	\$230.00
Azebu, Matt	Review the testing of design and operating effectiveness of internal controls related to the review of the contracts type listing .	\$230.00	3.0	\$690.00
Bhattacharya, Ayush	Meeting with W. Kipkirui, A. Alfahhad, S. Misra (Deloitte) to discuss the current status of the information technology audit.	\$200.00	0.5	\$100.00
Bhattacharya, Ayush	Address notes for user access review control for Advanced Billings System.	\$200.00	1.5	\$300.00
Bhattacharya, Ayush	Address comments around user access review control on Unix network.	\$200.00	2.0	\$400.00
Boyce, Kyle	Summarize key items discussed of audit interest from the employee benefits committee meeting minutes.	\$180.00	1.0	\$180.00
Boyce, Kyle	Create the master maps for the 2019 audit file.	\$180.00	3.5	\$630.00
Boyce, Kyle	Document the master maps for the 2019 audit file.	\$180.00	3.0	\$540.00
Boyce, Kyle	Close notes on the related party memo workpaper.	\$180.00	1.0	\$180.00
Boyce, Kyle	Discussion with R. Uy (Deloitte) regarding the proper creation of master maps for the 2019 audit file.	\$180.00	0.5	\$90.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/17/2019				
Brown, Erin	Discussion with L. Schloetter (Deloitte), P. Pra (PG&E) regarding the review of electric rate changes within the billing process.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with O. Tapia (PG&E) regarding controls over vendor changes within Accounts Payable.	\$180.00	0.5	\$90.00
Brown, Erin	Document risk assessment consideration around PG&E Company and Utility's accounting and failure risks.	\$180.00	1.5	\$270.00
Brown, Erin	Document PG&E's balance sheet variance analysis over the Trade Payables line item.	\$180.00	1.0	\$180.00
Brown, Erin	Document PG&E's Electric Rates Department review and approve the Electric Rates Billing Table prior to sending to the lines of businesses.	\$180.00	1.5	\$270.00
Brown, Erin	Document PG&E's control within Accounts Payable over the monitoring of changes to vendors within SAP.	\$180.00	1.5	\$270.00
Brown, Erin	Document Analyst Reports to obtain an understanding of the company and it's environment to understand the events, conditions, and company activities that might be expected to have an effect on the risks of material misstatements.	\$180.00	1.0	\$180.00
Chopra, Harshita	Prepare the summary of final order and resolutions issuances by California Public Utility Commission to assess Regulatory Accounting Document control.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue executing the summary of final order and resolutions issuances by California Public Utility Commission to assess Regulatory Accounting Document control.	\$180.00	3.0	\$540.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/17/2019				
Chopra, Harshita	Continue executing the summary of final order and resolutions issuances by California Public Utility Commission to assess Regulatory Accounting Document control.	\$180.00	2.0	\$360.00
Cochran, James	Meeting with W. Kipkirui (Deloitte) to discuss the documentation requirements around control exceptions identified in general information technology controls.	\$380.00	0.5	\$190.00
Fannin, Sam	Review balancing account substantive testing.	\$330.00	2.0	\$660.00
Fazil, Mohamed	Update the request list to add sample selections for control testing.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Address notes in Oracle database testing.	\$230.00	1.0	\$230.00
Hamner, Jack	Address notes within the regulatory balancing account control workpapers.	\$230.00	2.0	\$460.00
Hamner, Jack	Call with H. Adams (Deloitte) to discuss substantive analytic testing approach for the company's cost of electricity balancing accounts.	\$230.00	1.0	\$230.00
Hamner, Jack	Prepare the substantive analytic to test the company's cost of electricity balancing accounts.	\$230.00	1.5	\$345.00
Hamner, Jack	Respond to the off-site team's questions regarding changes in the company's property, plant, and equipment control processes.	\$230.00	3.0	\$690.00
Hamner, Jack	Call with S. Jasinski (Deloitte) to discuss testing updates and the timing of property, plant, and equipment workpapers.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with M. Azebu (Deloitte) regarding investments control testing support and timing in preparation for meeting with I. Liu, A. Mawhorter (PG&E).	\$230.00	1.0	\$230.00
Hennessy, Vincent	Continue to create a support request listing for investment controls.	\$230.00	0.5	\$115.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/17/2019				
Jasinski, Samantha	Review regulatory accounting document control workpaper.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Call with J. Hamner (Deloitte) to discuss testing updates and the timing of property, plant, and equipment workpapers.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Meeting with A. Chung, K. Mallonee, J. Martinez, D. Diaz, T. Ockels (PG&E), W. Meredith (Deloitte) regarding proposed changes to language within 10-K document.	\$290.00	1.0	\$290.00
K, Kavya	Create user validation sheet to assess testing result for user validation within Oracle identity management system for Quarter 3 for the SAP system, Business Planning & Consolidation module.	\$200.00	3.0	\$600.00
Kilkenny, Tom	Review interim working papers in connection with focused support review program.	\$380.00	1.7	\$646.00
Kipkirui, Winnie	Meeting with A. Alfahhad, A. Bhattacharya, S. Misra (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document design and implementation of the depreciation controls for fixed asset tracking system.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Meeting with J. Cochran (Deloitte) to discuss the documentation requirements around control exceptions identified in general information technology controls.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with A. Alfahhad (Deloitte), W. Cho (PG&E) to discuss the control in place for monitoring SAP ALI access.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document consideration around indirect controls for information technology.	\$230.00	3.0	\$690.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/17/2019				
Kipkirui, Winnie	Document audit summary memo around performing testing of information technology controls through roll-forward testing approach.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with B. Long, A. Alfaahad (Deloitte), L. Wenczel (PG&E) to obtain audit evidence on sample selections of the change management control for the customer care and billing system.	\$230.00	1.0	\$230.00
Long, Brittany	Meeting with W. Kipkirui, A. Alfaahad (Deloitte), L. Wenczel (PG&E) to obtain audit evidence on sample selections of the change management control for the customer care and billing system.	\$290.00	1.0	\$290.00
Martin, Blake	Close notes within the Potential Adjustment Report meeting control testing workpaper.	\$230.00	1.5	\$345.00
Meredith, Wendy	Review planned audit fees and hours.	\$380.00	0.5	\$190.00
Meredith, Wendy	Meeting with A. Chung, K. Mallonee, J. Martinez, D. Diaz, T. Ockels (PG&E), S. Jasinski (Deloitte) regarding proposed changes to language within 10-K document.	\$380.00	1.0	\$380.00
Misra, Saurabh	Meeting with W. Kipkirui, A. Alfaahad, A. Bhattacharya (Deloitte) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Misra, Saurabh	Review interim testing workpaper on access security control in SAP system.	\$290.00	2.5	\$725.00
Nambiar, Sachin	Prepare the password configuration setting controls for SAP system, Business Planning & Consolidation module.	\$200.00	3.0	\$600.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte), P. Pra (PG&E) regarding the review of electric rate changes within the billing process.	\$200.00	1.0	\$200.00
Uy, Rycel	Continue to address notes on balancing account controls.	\$200.00	3.5	\$700.00

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<i>2019 Audit Services</i>				
12/17/2019				
Uy, Rycel	Discussion with K. Boyce (Deloitte) regarding the proper creation of master maps for the 2019 audit file.	\$200.00	0.5	\$100.00
Uy, Rycel	Prepare confirmation request drafts for J. Garboden's (PG&E) review.	\$200.00	0.5	\$100.00
Uy, Rycel	Address notes on balancing account controls testing workpapers.	\$200.00	3.5	\$700.00
12/18/2019				
Alfahhad, Abdulrahman	Update audit support tracker to identify supports not yet received for testing access in SAP system, Enterprise Resource Planning Central Component module.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Prepare year-end testing on segregation of duties on the customer billing reporting module using the roll-forward testing approach.	\$200.00	0.7	\$140.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui, B. Long, A. Bhattacharya (Deloitte) to discuss the current status of the information technology audit.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Review audit evidence to evaluate appropriateness of user access in testing SAP system, Governance, Risk and Compliance module access.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Prepare Segregation of Duties Workpaper for the roll-forward testing approach at year-end for the Meter Data Management System.	\$200.00	0.8	\$160.00
Alfahhad, Abdulrahman	Prepare Segregation of Duties Workpaper for roll-forward testing approach for the fixed asset tracking system.	\$200.00	0.8	\$160.00
Alfahhad, Abdulrahman	Assess the system access given in SAP system, Enterprise Resource Planning Central Component module against employees' roles and functions.	\$200.00	3.0	\$600.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/18/2019				
Alfahhad, Abdulrahman	Continue to assess the system access given in SAP system, Enterprise Resource Planning Central Component module against employees' roles and functions.	\$200.00	1.5	\$300.00
Alfahhad, Abdulrahman	Call with T. Yuen (PG&E) to follow up on audit requests for information technology control testing.	\$200.00	0.5	\$100.00
Azebu, Matt	Meeting with L. Schloetter, E. Brown, J. Hamner (Deloitte), D. Kenna, D. Demartini, C. Baxter (PG&E) related to the internal audit control testing plan for year end.	\$230.00	0.5	\$115.00
Azebu, Matt	Meeting with I. Lui, A. Mawhorter (PG&E), V. Hennessy (Deloitte) regarding testing scope for investments in the current year and control support Deloitte will be requesting.	\$230.00	1.0	\$230.00
Azebu, Matt	Review the testing of design of internal controls related to nuclear decommissioning pension plan assets.	\$230.00	1.5	\$345.00
Azebu, Matt	Review the testing of design of internal controls related to nuclear decommissioning trust investments.	\$230.00	1.5	\$345.00
Azebu, Matt	Revise agenda for meeting with focused support program review.	\$230.00	1.0	\$230.00
Bhattacharya, Ayush	Meeting with W. Kipkirui, B. Long, A. Alfahhad (Deloitte) to discuss the current status of the information technology audit.	\$200.00	0.5	\$100.00
Bhattacharya, Ayush	Track open versus received audit requests for information technology control testing.	\$200.00	2.0	\$400.00
Boyce, Kyle	Discussion with A. West, J. Hong (PG&E), J. Hamner (Deloitte) regarding management fraud inquiries.	\$180.00	0.5	\$90.00
Boyce, Kyle	Research the differences between 2018 and 2019 costs of electricity balancing accounts.	\$180.00	1.5	\$270.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/18/2019				
Boyce, Kyle	Document the differences between 2018 and 2019 costs of electricity balancing accounts.	\$180.00	1.5	\$270.00
Boyce, Kyle	Document the master maps for the 2019 audit file.	\$180.00	2.5	\$450.00
Boyce, Kyle	Create the master maps for the 2019 audit file.	\$180.00	2.0	\$360.00
Brown, Erin	Document Analyst Reports to obtain an understanding of the company and its environment to understand events, conditions, and company activities that may reasonably be expected to have a significant effect on the risks of material misstatement.	\$180.00	2.5	\$450.00
Brown, Erin	Revise updated Auditor opinions and consents for Deloitte to provided an opinion over the financial statements and internal controls for PG&E.	\$180.00	2.0	\$360.00
Brown, Erin	Document updated Auditor opinions and consents for Deloitte to provided an opinion over the financial statements and internal controls for PG&E.	\$180.00	1.5	\$270.00
Brown, Erin	Document PG&E's Electric Rates Department and review the Electric Rates Billing Table.	\$180.00	0.5	\$90.00
Brown, Erin	Meeting with L. Schloetter, J. Hamner, M. Azebu (Deloitte), D. Kenna, D. Demartini, C. Baxter (PG&E) related to the internal audit control testing plan for year end.	\$180.00	0.5	\$90.00
Brown, Erin	Update open-item requests for the testing of entity-level controls.	\$180.00	1.5	\$270.00
Brown, Erin	Document PG&E's review and approval of Non-Purchase Order invoices within accounts payable for control purposes.	\$180.00	0.5	\$90.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/18/2019				
Chopra, Harshita	Continue to prepare the summary of final order and resolutions issuances by California Public Utility Commission to assess Regulatory Accounting Document control.	\$180.00	2.0	\$360.00
Chopra, Harshita	Prepare the summary of final order and resolutions issuances by California Public Utility Commission to assess Regulatory Accounting Document control.	\$180.00	3.0	\$540.00
Chopra, Harshita	Prepare the summary of final order issuances by Federal Energy Regulatory Commission to assess Regulatory Accounting Document control.	\$180.00	3.0	\$540.00
Fannin, Sam	Continue review of regulatory balancing account control.	\$330.00	2.0	\$660.00
Gillam, Tim	Review adopted revenue testing workpapers.	\$380.00	2.5	\$950.00
Hamner, Jack	Research the off-site studio team's questions regarding changes in the company's property, plant, and equipment control processes.	\$230.00	2.0	\$460.00
Hamner, Jack	Prepare the substantive analytic to test the company's cost of electricity balancing accounts.	\$230.00	2.5	\$575.00
Hamner, Jack	Meeting with L. Schloetter, E. Brown, M. Azebu (Deloitte), D. Kenna, D. Demartini, C. Baxter (PG&E) related to the internal audit control testing plan for year end.	\$230.00	0.5	\$115.00
Hamner, Jack	Address notes within the regulatory balancing account control workpapers.	\$230.00	2.5	\$575.00
Hamner, Jack	Discussion with A. West, J. Hong (PG&E), K. Boyce (Deloitte) regarding management fraud inquiries.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Prepare for meeting with I. Lui, A. Mawhorter (PG&E), M. Azebu (Deloitte) by reviewing investments walkthrough and put together a question list.	\$230.00	0.5	\$115.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/18/2019				
Hennessy, Vincent	Meeting with I. Lui, A. Mawhorter (PG&E), M. Azebu (Deloitte) regarding testing scope for investments in the current year and control support Deloitte will be requesting.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Inspect the support received from I. Lui (PG&E) for seven different Investment controls.	\$230.00	1.5	\$345.00
Jasinski, Samantha	Meeting with J. Garboden, S. Hunter (PG&E), W. Meredith (Deloitte) to discuss accounting for prepetition interest.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Continue to review regulatory accounting document control workpaper.	\$290.00	2.5	\$725.00
K, Kavya	Prepare document on analysis for the change management ticketing tool.	\$200.00	1.0	\$200.00
K, Kavya	Prepare control testing for restricted access to implement changes in SAP system, Enterprise Resource Planning Central Component module.	\$200.00	2.0	\$400.00
K, Kavya	Document audit support for Oracle database testing.	\$200.00	2.5	\$500.00
Kilkenny, Tom	Review interim working papers in connection with focused support review program.	\$380.00	0.5	\$190.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss internal control considerations around information technology control exceptions identified.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with B. Long, A. Bhattacharya, A. Alfahhad (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document audit consideration around cyber risk.	\$230.00	2.0	\$460.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/18/2019				
Kipkirui, Winnie	Document memo around audit procedures performed using the roll forward approach at year-end for information technology control testing.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Update the documentation on the design of the control around New User Access for gas trades tracking system.	\$230.00	1.0	\$230.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Long, Brittany	Review user validation testing performed around SAP system.	\$290.00	1.5	\$435.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss internal control considerations around information technology control exceptions identified.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with W. Kipkirui, A. Bhattacharya, A. Alfahhad (Deloitte) to discuss the current status of the information technology audit.	\$290.00	1.0	\$290.00
Martin, Blake	Close notes within the Potential Adjustment Report meeting control testing workpaper.	\$230.00	1.0	\$230.00
Meredith, Wendy	Meet with J. Ncho-Oguie (Deloitte) to discuss asset retirement obligation audit plan and risk assessment update.	\$380.00	0.5	\$190.00
Misra, Saurabh	Review interim testing workpaper on configuration control in SAP system.	\$290.00	2.0	\$580.00
Nambiar, Sachin	Track open versus received audit requests for information technology control testing.	\$200.00	1.5	\$300.00
Ncho-Oguie, Jean-Denis	Meet with W. Meredith (Deloitte) to discuss asset retirement obligation audit plan and risk assessment update.	\$380.00	0.5	\$190.00
Schloetter, Lexie	Meeting with E. Brown, J. Hamner, M. Azebu (Deloitte), D. Kenna, D. Demartini, C. Baxter (PG&E) related to the internal audit control testing plan for year end.	\$200.00	0.5	\$100.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/18/2019				
	Schloetter, Lexie Discussion with T. Pinn (PG&E) related to the gas transmission and storage rate case documents.	\$200.00	0.5	\$100.00
	Uy, Rycel Continue to address notes on balancing accounts control.	\$200.00	4.5	\$900.00
	Uy, Rycel Address notes on balancing accounts control testing workpapers.	\$200.00	3.5	\$700.00
12/19/2019				
	Alfahhad, Abdulrahman Continue to assess system access given in SAP system, Enterprise Resource Planning Central Component module against employees' roles and functions.	\$200.00	1.5	\$300.00
	Alfahhad, Abdulrahman Meeting with A. Bhattacharya, K. Kavya (Deloitte) to review documentation around performing roll-forward testing procedures for control testing.	\$200.00	0.5	\$100.00
	Alfahhad, Abdulrahman Meeting (partial) with B. Long, J. Cochran, T. Gillam, J. Ncho, M. Meredith (Deloitte) to discuss general information technology Control Testing through interim and operating effectiveness conclusions.	\$200.00	0.7	\$140.00
	Alfahhad, Abdulrahman Review report logic testing for reports used in testing user access controls.	\$200.00	0.5	\$100.00
	Alfahhad, Abdulrahman Meeting with J. Schmidt (PG&E) on the audit testing of information technology tools.	\$200.00	0.5	\$100.00
	Alfahhad, Abdulrahman Update control testing around Oracle Database.	\$200.00	0.8	\$160.00
	Alfahhad, Abdulrahman Meeting with W. Kipkirui, J. Hamner, B. Long (Deloitte) to review year-end plans, test progress, and overall status of information technology audit.	\$200.00	2.0	\$400.00
	Alfahhad, Abdulrahman Meeting with W. Kipkirui (Deloitte), J. Schmidt (PG&E) to discuss testing update around cyber security network monitoring tool.	\$200.00	0.5	\$100.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/19/2019				
Azebu, Matt	Review regulatory filings related to 2020 cost of capital application to assess the accounting impact to the 2019 financial statement.	\$230.00	2.0	\$460.00
Bhattacharya, Ayush	Meeting with A. Alfaahad, K. Kavya (Deloitte) to review documentation around performing roll-forward testing procedures for control testing.	\$200.00	0.5	\$100.00
Boyce, Kyle	Create the master maps for the 2019 audit file.	\$180.00	3.5	\$630.00
Boyce, Kyle	Document the master maps for the 2019 audit file.	\$180.00	3.5	\$630.00
Boyce, Kyle	Document fraud management inquiries in plant property and equipment walkthrough.	\$180.00	0.5	\$90.00
Boyce, Kyle	Discussion with J. Hamner (Deloitte) regarding procurement substantive testing workpapers for year end.	\$180.00	0.5	\$90.00
Brown, Erin	Document PG&E's review and approval of Non-Purchase Order invoices within accounts payable for control purposes.	\$180.00	1.5	\$270.00
Brown, Erin	Prepare open-item requests for the testing of entity-level controls.	\$180.00	1.5	\$270.00
Brown, Erin	Document Analyst Reports to obtain an understanding of the company and its environment to understand events, conditions, and company activities that might be expected to have a significant effect on the risks of material misstatements.	\$180.00	2.0	\$360.00
Brown, Erin	Document Deloitte's use of specialist within the PG&E engagement.	\$180.00	2.0	\$360.00
Brown, Erin	Discussion with B. Martin (Deloitte) regarding the testing approach and documentation edits within the non-PO invoice review and approval control testing workpaper.	\$180.00	0.5	\$90.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/19/2019				
Cochran, James	Meeting with B. Long, T. Gillam, J. Ncho, M. Meredith, A. Alfaahad (Deloitte) to discuss general information technology Control Testing through interim and operating effectiveness conclusions.	\$380.00	1.0	\$380.00
Cochran, James	Review interim general information technology workpaper on SAP system controls.	\$380.00	1.0	\$380.00
Donahue, Nona	Meeting with J. Ncho-Oguie, T. Gillam (Deloitte) to discuss Q4 tax accounting and audit risk assessment.	\$380.00	1.0	\$380.00
Donahue, Nona	Meeting with J. Yuen, T. Gillam, J. Ncho-Oguie, A. Dugan (Deloitte) to discuss Q4 tax accounting and audit risk assessment.	\$380.00	1.0	\$380.00
Dugan, Anne	Meeting with J. Yuen, N. Donahue, T. Gillam, J. Ncho-Oguie (Deloitte) to discuss Q4 tax accounting and audit risk assessment.	\$330.00	1.0	\$330.00
Fannin, Sam	Continue review of regulatory balancing account control.	\$330.00	2.0	\$660.00
Fannin, Sam	Continue review of regulatory balancing account control.	\$330.00	2.0	\$660.00
Fannin, Sam	Continue review of regulatory balancing account control.	\$330.00	2.0	\$660.00
Gillam, Tim	Meeting with B. Long, J. Cochran, J. Ncho, M. Meredith, A. Alfaahad (Deloitte) to discuss general information technology Control Testing through interim and operating effectiveness conclusions.	\$380.00	1.0	\$380.00
Gillam, Tim	Meeting with W. Meredith, S. Jasinski (Deloitte) to discuss planned audit fees and hours.	\$380.00	1.0	\$380.00
Gillam, Tim	Meeting with J. Ncho-Oguie, N. Donahue (Deloitte) to discuss Q4 tax accounting and audit risk assessment.	\$380.00	1.0	\$380.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/19/2019				
Gillam, Tim	Meeting with J. Yuen, N. Donahue, J. Ncho-Oguie, A. Dugan (Deloitte) to discuss Q4 tax accounting and audit risk assessment.	\$380.00	1.0	\$380.00
Hamner, Jack	Address notes within the regulatory balancing account control workpapers.	\$230.00	1.0	\$230.00
Hamner, Jack	Meeting with W. Kipkirui, A. Alfahhad, B. Long (Deloitte) to review year-end plans, test progress, and overall status of information technology audit.	\$230.00	2.0	\$460.00
Hamner, Jack	Discussion with K. Boyce (Deloitte) regarding procurement substantive testing workpapers for year end.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with B. Martin (Deloitte) regarding the status of working papers within the audit file.	\$230.00	0.5	\$115.00
Hamner, Jack	Prepare the design and implementation documentation for the treasure debt reconciliation and footnote disclosure controls.	\$230.00	2.0	\$460.00
Jasinski, Samantha	Meeting with T. Gillam, W. Meredith (Deloitte) to discuss planned audit fees and hours.	\$290.00	0.5	\$145.00
K, Kavya	Meeting with A. Alfahhad, A. Bhattacharya (Deloitte) to review documentation around performing roll-forward testing procedures for control testing.	\$200.00	0.5	\$100.00
Kilkenny, Tom	Complete planning and interim review checklist for focused support program.	\$380.00	0.6	\$228.00
Kipkirui, Winnie	Review audit guide around documenting remediation procedures performed on control exceptions.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with A. Alfahhad, J. Hamner, B. Long (Deloitte) to review year-end plans, test progress, and overall status of information technology audit.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Document assessment of exceptions identified in general information technology control testing.	\$230.00	3.0	\$690.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/19/2019				
Kipkirui, Winnie	Meeting with A. Alfahhad (Deloitte), J. Schmidt (PG&E) to discuss testing update around cyber security network monitoring tool.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with N. Mendoza, T. Phang (PG&E) to perform walkthrough of the depreciation control as automated on fixed asset tracking system.	\$230.00	2.0	\$460.00
Long, Brittany	Meeting with J. Cochran, T. Gillam, J. Ncho, M. Meredith, A. Alfahhad (Deloitte) to discuss general information technology Control Testing through interim and operating effectiveness conclusions.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with W. Kipkirui, A. Alfahhad, J. Hamner (Deloitte) to review year-end plans, test progress, and overall status of information technology audit.	\$290.00	2.0	\$580.00
Martin, Blake	Discussion with J. Hamner (Deloitte) regarding the status of working papers within the audit file.	\$230.00	0.5	\$115.00
Martin, Blake	Close notes within the Postretirement Benefits other than Pension risk assessment memorandums.	\$230.00	2.0	\$460.00
Martin, Blake	Discussion with E. Brown (Deloitte) regarding the testing approach and documentation edits within the non-PO invoice review and approval control testing workpaper.	\$230.00	0.5	\$115.00
Martin, Blake	Close notes within the Journal Entry test profiling workpaper.	\$230.00	3.0	\$690.00
Meredith, Wendy	Meeting with T. Gillam, S. Jasinski (Deloitte) to discuss planned audit fees and hours.	\$380.00	0.5	\$190.00
Meredith, Wendy	Meeting (partial) with B. Long, J. Cochran, T. Gillam, J. Ncho, A. Alfahhad (Deloitte) to discuss general information technology Control Testing through interim and operating effectiveness conclusions.	\$380.00	0.5	\$190.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/19/2019				
Misra, Saurabh	Review interim testing workpaper on network configuration control.	\$290.00	1.0	\$290.00
Nambiar, Sachin	Review Business process Reengineering system's user validations with Quarter 3 recertifications prepared by management.	\$200.00	2.0	\$400.00
Ncho-Oguie, Jean-Denis	Meeting with B. Long, J. Cochran, T. Gillam, M. Meredith, A. Alfaahad (Deloitte) to discuss general information technology Control Testing through interim and operating effectiveness conclusions.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Meeting with J. Yuen, N. Donahue, T. Gillam, A. Dugan (Deloitte) to discuss Q4 tax accounting and audit risk assessment.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Meeting with N. Donahue, T. Gillam (Deloitte) to discuss Q4 tax accounting and audit risk assessment.	\$380.00	1.0	\$380.00
Schloetter, Lexie	Document substantive analytic over electric revenue.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Close notes on workpaper documenting risks associated with regulatory assets.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Close notes on control workpaper over regulatory asset and liabilities reconciliations.	\$200.00	1.5	\$300.00
Uy, Rycel	Continue to address notes on balancing account controls testing.	\$200.00	3.5	\$700.00
Uy, Rycel	Continue to address notes on balancing account controls testing.	\$200.00	1.0	\$200.00
Uy, Rycel	Address notes on balancing accounts control testing workpapers.	\$200.00	3.5	\$700.00
Yuen, Jennifer	Meeting with N. Donahue, T. Gillam, J. Ncho-Oguie, A. Dugan (Deloitte) to discuss Q4 tax accounting and audit risk assessment.	\$230.00	1.0	\$230.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/20/2019				
Alfahhad, Abdulrahman	Review audit evidence to assess user access in testing SAP system, Governance, Risk and Compliance module.	\$200.00	2.5	\$500.00
Alfahhad, Abdulrahman	Assess the system access given in SAP system, Enterprise Resource Planning Central Component module against employees' roles and functions.	\$200.00	1.0	\$200.00
Azebu, Matt	Meeting with A. Pidgeon, J. Allen, W. Meredith (Deloitte) to discuss current expected credit loss accounting standard adoption.	\$230.00	0.5	\$115.00
Azebu, Matt	Research accounting for current expected credit loss accounting standard adoption in preparation for meeting with T. Ockels (PG&E).	\$230.00	1.5	\$345.00
Azebu, Matt	Review the proposed settlement agreement related to 2020 general rate case to assess the accounting impact to the 2019 financial statement.	\$230.00	1.0	\$230.00
Azebu, Matt	Review the draft accounting memorandum prepared by PG&E related to the expected impacts of adopting current expected credit loss accounting standard.	\$230.00	2.0	\$460.00
Boyce, Kyle	Document the master maps for the 2019 audit file.	\$180.00	2.0	\$360.00
Boyce, Kyle	Create the master maps for the 2019 audit file.	\$180.00	2.5	\$450.00
Boyce, Kyle	Document debt control workpapers.	\$180.00	1.5	\$270.00
Boyce, Kyle	Update debt control workpapers.	\$180.00	1.5	\$270.00
Brown, Erin	Document Deloitte's use of specialist within the PG&E engagement.	\$180.00	1.0	\$180.00
Brown, Erin	Document PG&E's review of electric usage variances within the billing process for control purposes.	\$180.00	3.5	\$630.00
Brown, Erin	Discussion with L. Schloetter (Deloitte) related to electric billings control walkthrough.	\$180.00	0.5	\$90.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/20/2019				
Brown, Erin	Meeting with L. Schloetter (D&T), N. Nguyen, L. Crawford (PG&E) to discuss the review of electric usage variances within the billing process.	\$180.00	1.0	\$180.00
Brown, Erin	Document PG&E's review and approval of Non-Purchase Order invoices within accounts payable for control purposes.	\$180.00	2.0	\$360.00
Cochran, James	Review interim general information technology workpaper on SAP system controls.	\$380.00	0.5	\$190.00
Fannin, Sam	Discussion with J. Hamner, R. Uy (Deloitte) regarding balancing accounts control testing.	\$330.00	0.5	\$165.00
Fannin, Sam	Review balancing account control.	\$330.00	1.0	\$330.00
Gillam, Tim	Review regulatory balancing account testing around completeness of rate orders.	\$380.00	1.5	\$570.00
Hamner, Jack	Prepare the design and implementation documentation for the treasure debt reconciliation and footnote disclosure controls.	\$230.00	2.0	\$460.00
Hamner, Jack	Review Category A regulatory assets reconciliation control workpaper.	\$230.00	2.0	\$460.00
Hamner, Jack	Prepare the substantive analytic to test the company's cost of electricity balancing accounts.	\$230.00	3.0	\$690.00
Hamner, Jack	Discussion with S. Fannin, R. Uy (Deloitte) regarding balancing accounts control testing.	\$230.00	0.5	\$115.00
K, Kavya	Update audit status for information technology control testing.	\$200.00	1.0	\$200.00
K, Kavya	Track open versus received audit requests for information technology control testing.	\$200.00	1.0	\$200.00
K, Kavya	Track open versus received audit requests for information technology control testing.	\$200.00	1.0	\$200.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/20/2019				
Kipkirui, Winnie	Continue to document evaluation of exceptions identified in general information technology control testing.	\$230.00	2.5	\$575.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte), C. Lee, T. Yuen, S.L. Currie (PG&E) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document audit consideration around control exceptions identified.	\$230.00	2.5	\$575.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte), C. Lee, T. Yuen, S.L. Currie (PG&E) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Misra, Saurabh	Review interim testing workpaper on change management control in SAP system.	\$290.00	1.0	\$290.00
Schloetter, Lexie	Close notes on the regulatory accounting document control.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Document substantive analytic over electric revenue.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte) related to electric billings control walkthrough.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Prepare for billings control walkthrough related to year end selections.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Meeting with E. Brown (D&T), N. Nguyen, L. Crawford (PG&E) to discuss the review of electric usage variances within the billing process.	\$200.00	1.0	\$200.00
Uy, Rycel	Discussion with S. Fannin, J. Hamner (Deloitte) regarding balancing accounts control testing.	\$200.00	0.5	\$100.00
Uy, Rycel	Prepare benefits confirms to be sent to external actuary.	\$200.00	2.0	\$400.00
Uy, Rycel	Continue to update documentation on balancing account controls testing.	\$200.00	1.0	\$200.00
Uy, Rycel	Update documentation for benefits controls testing.	\$200.00	1.0	\$200.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/20/2019				
Uy, Rycel	Update documentation on balancing account controls.	\$200.00	3.5	\$700.00
12/23/2019				
Kipkirui, Winnie	Perform year-end password configuration controls to document the control operating effectiveness of Active Directory network.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Perform year-end password configuration controls to document the control operating effectiveness of Oracle identity management system's connected systems.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Document mitigating controls identified for SAP's control exceptions relating to access security control.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte), R. Respicio (PG&E) to discuss Oracle identity management system's functionality with connected systems.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the current status of the information technology audit.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with B. Long, S. Misra, F. Mohamed (Deloitte) and S. Yue (PG&E) to discuss SAP BW reports related to budgeting.	\$230.00	0.5	\$115.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte), R. Respicio (PG&E) to discuss Oracle identity management system's functionality with connected systems.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with S. Yue (PG&E) to review report logics from reports generated from SAP's business warehouse.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$290.00	1.0	\$290.00
Misra, Saurabh	Compare system access given in SAP system against employees' roles and functions.	\$290.00	2.0	\$580.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/24/2019				
	Kipkirui, Winnie Document mitigating controls for SAP system's control exceptions identified around access security control.	\$230.00	2.0	\$460.00
	Kipkirui, Winnie Review change management control for common control around billing application.	\$230.00	1.0	\$230.00
	Kipkirui, Winnie Document year-end privileged access controls for Meter Data Management System.	\$230.00	1.5	\$345.00
	Kipkirui, Winnie Document year end privileged access controls for Ariba Application.	\$230.00	1.5	\$345.00
	Kipkirui, Winnie Document depreciation control for fixed asset tracking system at PG&E.	\$230.00	3.0	\$690.00
12/31/2019				
	Martin, Blake Attend the December Month End Potential Adjustment Report meeting with D. Thomason, S. Hunter, P. Sue, A. Duran, N. Riojas (PG&E).	\$230.00	1.5	\$345.00
01/02/2020				
	Chopra, Harshita Prepare the summary of final order and resolutions issuances by California Public Utility Commission to assess the Regulatory Accounting Document control.	\$180.00	3.5	\$630.00
	Chopra, Harshita Continue to prepare the summary of final order and resolutions issuances by California Public Utility Commission to assess the Regulatory Accounting Document control.	\$180.00	2.5	\$450.00
	Chopra, Harshita Continue to prepare the summary of final order and resolutions issuances by California Public Utility Commission to assess the Regulatory Accounting Document control.	\$180.00	2.0	\$360.00
	Kipkirui, Winnie Prepare agenda for Oracle identity management system meeting discussion.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/02/2020				
	Kipkirui, Winnie Document information technology summary memo around interim audit procedures performed and conclusion arrived.	\$230.00	3.0	\$690.00
	Kipkirui, Winnie Review Oracle identity management system control consideration.	\$230.00	2.0	\$460.00
	Misra, Saurabh Review segregation of duties control on SAP system, Enterprise Resource Planning Central Component module.	\$290.00	3.0	\$870.00
	Misra, Saurabh Continue to review interim SAP system controls over periodic user review.	\$290.00	3.0	\$870.00
	Misra, Saurabh Review interim SAP system controls over periodic user review.	\$290.00	3.0	\$870.00
01/03/2020				
	Chopra, Harshita Continue to prepare the summary of final order issuances by Federal Energy Regulatory Commission to assess the Regulatory Accounting Document control.	\$180.00	3.0	\$540.00
	Chopra, Harshita Prepare the summary of final order issuances by Federal Energy Regulatory Commission to assess the Regulatory Accounting Document control.	\$180.00	3.0	\$540.00
	Cochran, James Meeting (partial) with W. Kipkirui (Deloitte), R. Respicio (PGE) to discuss control considerations relating to Oracle identity management system.	\$380.00	0.5	\$190.00
	Gillam, Tim Review risk assessment documentation around customer billing.	\$380.00	1.5	\$570.00
	Kipkirui, Winnie Review audit support listing for information technology testing for year-end.	\$230.00	3.0	\$690.00
	Kipkirui, Winnie Prepare samples for change management controls from population provided by client and request of supporting evidence for selected samples.	\$230.00	2.0	\$460.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees	
<i>2019 Audit Services</i>					
01/03/2020					
	Kipkirui, Winnie	Meeting with J. Cochran (Deloitte), R. Respicio (PGE) to discuss control considerations relating to Oracle identity management system.	\$230.00	1.0	\$230.00
	Misra, Saurabh	Continue to review interim SAP system controls over monitoring control over change management.	\$290.00	2.5	\$725.00
	Misra, Saurabh	Review interim SAP system controls over monitoring control over change management.	\$290.00	3.0	\$870.00
	Misra, Saurabh	Review segregation of duties control on SAP system, Business Planning & Consolidation module.	\$290.00	3.5	\$1,015.00
01/04/2020					
	Gillam, Tim	Review risk assessment around nuclear fuel asset.	\$380.00	2.0	\$760.00
	Misra, Saurabh	Continue to review interim SAP system controls general information technology control testing workpaper.	\$290.00	3.0	\$870.00
	Misra, Saurabh	Review interim SAP system controls over monitoring control over privileged access.	\$290.00	3.0	\$870.00
	Misra, Saurabh	Review interim SAP system controls over monitoring control over restricted access.	\$290.00	3.0	\$870.00
01/05/2020					
	Gillam, Tim	Review updated planning file documentation around risk assessment for employee benefits.	\$380.00	3.0	\$1,140.00
	Ncho-Oguie, Jean-Denis	Review interim electric revenue substantive testing.	\$380.00	1.5	\$570.00
	Ncho-Oguie, Jean-Denis	Review interim Gas revenue substantive testing.	\$380.00	2.5	\$950.00
01/06/2020					
	Adams, Haley	Review interim procurement balancing account testing procedures.	\$230.00	1.0	\$230.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/06/2020				
Alfahhad, Abdulrahman	Review user testing performed around SAP system, Enterprise Resource Planning Central Component module.	\$200.00	2.0	\$400.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui, P. Giamanco, B. Long, S. Misra, M. Fazil, S. Nambiar (Deloitte) to discuss the current status of the information technology Audit.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Update audit support listing for information technology testing for year-end.	\$200.00	0.8	\$160.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui (Deloitte) to discuss the current status and work assignment for the general information technology control testing.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Update status of general information technology controls based on work progress.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Prepare user testing performed around SAP system, Enterprise Resource Planning Central Component module.	\$200.00	2.0	\$400.00
Azebu, Matt	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, S. Jasinski, B. Rice, R. Uy, L. Schloetter, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with J. Ncho Oguie, S. Jasinski, B. Rice (Deloitte) regarding team status and priorities for first week of January.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with S. Varshney, A. Kamra, B. Rice, S. Jasinski (Deloitte) regarding year end planning and week priorities.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with J. Garboden (PG&E) regarding regaining PG&E network account and SAP read-only access for audit team.	\$230.00	1.0	\$230.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/06/2020				
Azebu, Matt	Review risks of material misstatement and corresponding internal controls and substantive procedures related to accounts payable.	\$230.00	2.5	\$575.00
Azebu, Matt	Review risks of material misstatement and corresponding internal controls and substantive procedures related to operating expenses.	\$230.00	2.0	\$460.00
Boyce, Kyle	Prepare testing workpaper for the energy procurement contracts.	\$180.00	0.5	\$90.00
Boyce, Kyle	Update procurement account mapping in order to arrive at testing population for energy procurement contracts.	\$180.00	1.0	\$180.00
Boyce, Kyle	Document changes in cost of electricity rollforward workpaper.	\$180.00	1.0	\$180.00
Boyce, Kyle	Prepare responses to master map checklist for the 2019 audit file.	\$180.00	0.5	\$90.00
Boyce, Kyle	Discussion with J. Hamner (Deloitte) regarding the greenhouse gas controls and substantive testing workpapers.	\$180.00	1.0	\$180.00
Boyce, Kyle	Review the greenhouse gas sectional memo and flowchart for a better understanding of the section in order to perform tests of controls and substantive testing for year end.	\$180.00	1.0	\$180.00
Boyce, Kyle	Continue to update cost of electricity rollforward workpaper for year end.	\$180.00	1.5	\$270.00
Boyce, Kyle	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, B. Rice, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$180.00	1.0	\$180.00
Boyce, Kyle	Update cost of electricity rollforward workpaper for year end.	\$180.00	3.5	\$630.00
Brown, Erin	Document PG&E's review of electric usage variances within the billing process for control purposes.	\$180.00	3.0	\$540.00
Brown, Erin	Document PG&E's review over the electric billing table in response to the 10/1 electric rate change.	\$180.00	1.5	\$270.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/06/2020				
Brown, Erin	Discussion with B. Martin, J. Hamner, K. Boyce, S. Jasinski, B. Rice, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$180.00	1.0	\$180.00
Brown, Erin	Document audit consideration around use of specialist within the PG&E engagement.	\$180.00	1.5	\$270.00
Brown, Erin	Supplement open-item requests for information produced by the client for the testing of Entity Level controls.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with B. Martin, V. Hennessy (Deloitte) regarding documentation of PG&E's entity-level controls.	\$180.00	0.5	\$90.00
Brown, Erin	Document use of the work of others with regards to control testing.	\$180.00	1.0	\$180.00
Brown, Erin	Document PG&E's review and approval of Non-Purchase Order invoices within accounts payable for control purposes.	\$180.00	1.5	\$270.00
Chopra, Harshita	Continue summarization of the 8-Ks filed by PG&E with Securities and Exchange Commission to analyze the financial impact of events that occurred in PG&E on D&T's audit approach and planned procedures.	\$180.00	1.0	\$180.00
Chopra, Harshita	Summarize the 8-Ks filed by PG&E with Securities and Exchange Commission to analyze the financial impact of events that occurred in PG&E on D&T's audit approach and planned procedures.	\$180.00	3.0	\$540.00
Chopra, Harshita	Prepare the summary of final order and resolutions issuances by California Public Utility Commission to assess the Regulatory Accounting Document control.	\$180.00	3.0	\$540.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/06/2020				
Cochran, James	Call with W. Kipkirui, B. Long, P. Giamanco, S. Nambiar (Deloitte) to discuss information technology audit scoping and audit consideration around control exceptions.	\$380.00	0.5	\$190.00
Cochran, James	Review control testing documentation for change management control tested through interim period.	\$380.00	1.0	\$380.00
Fazil, Mohamed	Update audit support listing for information technology testing for year-end.	\$230.00	2.5	\$575.00
Fazil, Mohamed	Meeting with W. Kipkirui, P. Giamanco, B. Long, S. Misra, A. Alfahhad, S. Nambiar (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	1.0	\$230.00
Giamanco, Patrick	Meeting with W. Kipkirui, B. Long, S. Misra, M. Fazil, A. Alfahhad (Deloitte) to discuss the current status of the information technology Audit.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Call with J. Cochran, W. Kipkirui, B. Long, S. Nambiar (Deloitte) to discuss information technology audit scoping and audit consideration around control exceptions.	\$330.00	0.5	\$165.00
Gillam, Tim	Review risk assessment around asset retirement obligation on transmission assets.	\$380.00	2.0	\$760.00
Hamner, Jack	Prepare the year end risk assessment rollforward for the company's price risk management instruments.	\$230.00	2.0	\$460.00
Hamner, Jack	Discussion with J. Ncho-Oguie, L. Schloetter, S. Jasinski, B. Rice (Deloitte) related to year end revenue substantive analytic testing approach.	\$230.00	1.5	\$345.00
Hamner, Jack	Discussion with K. Boyce (Deloitte) regarding the greenhouse gas controls and substantive testing workpapers.	\$230.00	1.0	\$230.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/06/2020				
Hamner, Jack	Reconcile bilateral contract costs to the Company's cost of electricity general ledger accounts prior to making testing selections.	\$230.00	3.0	\$690.00
Hamner, Jack	Discussion with B. Martin, E. Brown, K. Boyce, S. Jasinski, B. Rice, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00
Hamner, Jack	Respond to questions from the off-site property plant and equipment testing team to assist in preparing the yearend operating effectiveness testing.	\$230.00	1.0	\$230.00
Hamner, Jack	Reconcile Core Gas Supply purchases and sales to the Company's cost of gas account balances prior to making testing selections.	\$230.00	2.0	\$460.00
Hennessy, Vincent	Respond to S. Jasinski (Deloitte) to notes on the accounting support fee workpaper.	\$230.00	1.5	\$345.00
Hennessy, Vincent	Research for PG&E not being on the listing of companies who have no outstanding fees due to the Public Company Accounting Oversight Board.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Discussion with S. Jasinski (Deloitte) regarding notes on accounting support fees workpaper.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Close notes in the accounting support fees workpaper.	\$230.00	1.5	\$345.00
Hennessy, Vincent	Correspond via email with J. Pitman (PG&E) regarding the sampling procedures for Entity Level Controls.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Discussion with B. Martin, E. Brown (Deloitte) regarding documentation of PG&E's entity-level controls.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, S. Jasinski, B. Rice, R. Uy, L. Schloetter, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/06/2020				
Hennessy, Vincent	Document Investment controls for pension plan asset.	\$230.00	1.5	\$345.00
Hennessy, Vincent	Discussion with D. Diaz (PG&E) regarding timing of the Fair Value Hierarchy Report needed for investment testing procedures.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Prepare Plan Asset items for investment testing procedures.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Prepare the Plan Asset Sectional Memo in connection with investment testing for 2019.	\$230.00	1.5	\$345.00
Jasinski, Samantha	Review integrated audit opinion draft for Pacific Gas & Electric Company.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review internal control over financial reporting audit opinion for Pacific Gas & Electric Company.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Document general rate case provision for rate refund revenue risk assessment.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, B. Rice, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Discussion with V. Hennessy (Deloitte) regarding notes on accounting support fees workpaper.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Document Federal Energy Regulatory Commission Transmission Owner provision for rate refund revenue risk assessment.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Discussion with J. Ncho Oguie, M. Azebu, B. Rice (Deloitte) regarding team status and priorities for first week of January.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review integrated audit opinion draft for PG&E corporation.	\$290.00	0.5	\$145.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/06/2020				
Jasinski, Samantha	Discussion with J. Ncho-Oguie, J. Hamner, L. Schloetter, B. Rice (Deloitte) related to year end revenue substantive analytic testing approach.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Review internal control over financial reporting audit opinion for PG&E Corporation.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discussion with S. Varshney, A. Kamra, M. Azebu, B. Rice (Deloitte) regarding year end planning and week priorities.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review audit consent report from Deloitte to consent Pacific Gas & Electric Company to incorporate audit report in company's filling.	\$290.00	0.5	\$145.00
Kamra, Akanksha	Discussion with S. Varshney, M. Azebu, B. Rice, S. Jasinski (Deloitte) regarding year end planning and week priorities.	\$290.00	0.5	\$145.00
Kamra, Akanksha	Discussion with S. Varshney (Deloitte) regarding year end planning, workpaper status and team economics.	\$290.00	1.5	\$435.00
Kipkirui, Winnie	Call with J. Cochran, B. Long, P. Giamanco, S. Nambiar (Deloitte) to discuss information technology audit scoping and consideration around control exception.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long, S. Misra, M. Fazil, A. Alfahhad, S. Nambiar (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with A. Alfahhad (Deloitte) to discuss the current status and work assignment for the general information technology control testing.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document Oracle identity management system results to perform exposure check audit procedures.	\$230.00	3.0	\$690.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/06/2020				
Kipkirui, Winnie	Document year end procedures for Windows Building Accounts - Privileged Access.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Address notes of year end procedures for network around Privileged Access control.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Document year end procedures for network around Privileged Access control.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Prepare summary around control consideration in Oracle identity management system.	\$230.00	0.5	\$115.00
Long, Brittany	Meeting with W. Kipkirui, P. Giamanco, S. Misra, M. Fazil, A. Alfaahad, S. Nambiar (Deloitte) to discuss the current status of the information technology Audit.	\$290.00	1.0	\$290.00
Long, Brittany	Review SAP basis workpapers.	\$290.00	1.5	\$435.00
Long, Brittany	Call with J. Cochran, W. Kipkirui, P. Giamanco, S. Nambiar (Deloitte) to discuss information technology audit scoping and consideration around control exception.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the information technology Audit.	\$290.00	1.0	\$290.00
Mantri, Arvind	Continue to prepare rollforward testing for automated control testing for customer billing process.	\$230.00	2.0	\$460.00
Mantri, Arvind	Prepare rollforward testing for automated control testing for customer billing process.	\$230.00	2.0	\$460.00
Martin, Blake	Continue to close notes within the postretirement benefits other than pension risk assessment memorandum.	\$230.00	4.0	\$920.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/06/2020				
Martin, Blake	Discussion with J. Hamner, E. Brown, K. Boyce, S. Jasinski, B. Rice, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00
Martin, Blake	Review December Month End Potential Adjustment Report meeting that included discussions with D. Thomason, S. Hunter, P. Sue, A. Duran, J. Martinez (PG&E).	\$230.00	0.5	\$115.00
Martin, Blake	Review the test of selecting an inappropriate approver within the Dolphin JE system with R. Tirado (PG&E) for purposes of the approval table control testing.	\$230.00	0.5	\$115.00
Martin, Blake	Close notes within the Postretirement Benefits other than Pension risk assessment memorandums.	\$230.00	4.0	\$920.00
Martin, Blake	Discussion with V. Hennessy, E. Brown (Deloitte) regarding documentation of PG&E's entity-level controls.	\$230.00	0.5	\$115.00
Meredith, Wendy	Continue to review draft Form 10-K.	\$380.00	1.5	\$570.00
Meredith, Wendy	Review draft management representation letter.	\$380.00	1.0	\$380.00
Meredith, Wendy	Review draft Form 10-K.	\$380.00	1.0	\$380.00
Meredith, Wendy	Meet with B. Wong, F. Chang (PG&E) to discuss auditor independence.	\$380.00	0.5	\$190.00
Misra, Saurabh	Meeting with W. Kipkirui, P. Giamanco, B. Long, M. Fazil, A. Alfahhad, S. Nambiar (Deloitte) to discuss the current status of the information technology Audit.	\$290.00	1.0	\$290.00
Misra, Saurabh	Continue to review interim SAP system controls general information technology control testing workpaper.	\$290.00	2.0	\$580.00
Nambiar, Sachin	Complete testing on SAP system, Business Planning & Consolidation module around control to test process chains.	\$200.00	3.0	\$600.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/06/2020				
Nambiar, Sachin	Complete testing on control to testing transport routes in SAP system, Business planning and consolidation module.	\$200.00	4.0	\$800.00
Nambiar, Sachin	Meeting with W. Kipkirui, P. Giamanco, B. Long, M. Fazil, A. Alfahhad, S. Misra (Deloitte) to discuss the current status of the information technology Audit.	\$200.00	1.0	\$200.00
Nambiar, Sachin	Call with J. Cochran, W. Kipkirui, P. Giamanco, B. Long (Deloitte) to discuss information technology audit scoping and consideration around control exception.	\$200.00	0.5	\$100.00
Ncho-Oguie, Jean-Denis	Discussion with J. Hamner, L. Schloetter, S. Jasinski, B. Rice (Deloitte) related to year end revenue substantive analytic testing approach.	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Discussion with S. Jasinski, M. Azebu, B. Rice (Deloitte) regarding team status and priorities for first week of January.	\$380.00	1.0	\$380.00
Rice, Blake	Review depreciation true up substantive testing workpaper.	\$230.00	1.0	\$230.00
Rice, Blake	Review year end reporting workpaper.	\$230.00	2.0	\$460.00
Rice, Blake	Discussion with J. Ncho-Oguie, J. Hamner, L. Schloetter, S. Jasinski (Deloitte) related to year end revenue substantive analytic testing approach.	\$230.00	1.5	\$345.00
Rice, Blake	Discussion with J. Ncho Oguie, S. Jasinski, M. Azebu (Deloitte) regarding team status and priorities for first week of January.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with S. Varshney, A. Kamra, M. Azebu, S. Jasinski (Deloitte) regarding year end planning and week priorities.	\$230.00	0.5	\$115.00
Rice, Blake	Review cash flow control workpaper.	\$230.00	2.0	\$460.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/06/2020				
Rice, Blake	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, S. Jasinski, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00
Schloetter, Lexie	Discussion with J. Ncho-Oguie, J. Hamner, S. Jasinski, B. Rice (Deloitte) related to year end revenue substantive analytic testing approach.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Continue to notes on gas revenue substantive analytic workpaper.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Close notes on revenue substantive analytic workpaper.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Continue to close notes on electric revenue substantive analytic workpaper.	\$200.00	3.5	\$700.00
Schloetter, Lexie	Close notes on gas revenue substantive analytic workpaper.	\$200.00	3.0	\$600.00
Schloetter, Lexie	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, S. Jasinski, B. Rice, R. Uy, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$200.00	1.0	\$200.00
Uy, Rycel	Update documentation for balancing account controls testing.	\$200.00	3.5	\$700.00
Uy, Rycel	Continue to update documentation for balancing account substantive testing.	\$200.00	3.5	\$700.00
Uy, Rycel	Continue to update documentation for balancing account substantive testing.	\$200.00	2.0	\$400.00
Uy, Rycel	Clear notes in the Balancing Account substantive workpaper.	\$200.00	1.0	\$200.00
Uy, Rycel	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, S. Jasinski, B. Rice, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities. .	\$200.00	1.0	\$200.00
Varshney, Swati	Discussion with A. Kamra (Deloitte) regarding year end planning, workpaper status and team economics.	\$230.00	1.5	\$345.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/06/2020				
	Varshney, Swati Discussion with A. Kamra, M. Azebu, B. Rice, S. Jasinski (Deloitte) regarding year end planning and week priorities.	\$230.00	0.5	\$115.00
01/07/2020				
	Alfahhad, Abdulrahman Meeting with W. Kipkirui (Deloitte) to follow up on testing for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	0.8	\$160.00
	Alfahhad, Abdulrahman Discuss users access with W. Cho, R. Garza (PG&E) on SAP system, Governance, Risk and Compliance module.	\$200.00	2.0	\$400.00
	Alfahhad, Abdulrahman Follow up on testing support for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	1.0	\$200.00
	Alfahhad, Abdulrahman Update Oracle Database workpaper (BBC).	\$200.00	1.5	\$300.00
	Alfahhad, Abdulrahman Update Advanced Billings System's user access review workpaper.	\$200.00	1.0	\$200.00
	Alfahhad, Abdulrahman Update Oracle database testing around utility plant asset management.	\$200.00	1.5	\$300.00
	Azebu, Matt Discussion with V. Hennessy (Deloitte) regarding plan asset item requests to be sent in connection with investment testing procedures.	\$230.00	0.5	\$115.00
	Azebu, Matt Review planned testing procedures for valuation of nuclear decommissioning trust investments.	\$230.00	1.5	\$345.00
	Azebu, Matt Review planned testing procedures for valuation of pension plan investments.	\$230.00	1.0	\$230.00
	Azebu, Matt Review documentation of walkthrough of internal controls related to nuclear decommissioning trust investments.	\$230.00	2.0	\$460.00
	Azebu, Matt Review documentation of walkthrough of internal controls related to pension benefit plan assets.	\$230.00	1.5	\$345.00
	Azebu, Matt Review planned substantive procedures to test greenhouse gas liability and expense-related balances.	\$230.00	1.0	\$230.00

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<i>2019 Audit Services</i>				
01/07/2020				
Azebu, Matt	Review audit items prepared for investment testing procedures.	\$230.00	1.0	\$230.00
Azebu, Matt	Perform accounting research related to appropriate fair value level classification of new asset classes.	\$230.00	2.0	\$460.00
Boyce, Kyle	Update cost of electricity rollforward workpaper for year end.	\$180.00	2.0	\$360.00
Boyce, Kyle	Close notes on cash flow control workpapers.	\$180.00	2.5	\$450.00
Boyce, Kyle	Close notes related to workbook for the substantive analytic testing of the depreciation rate change true up.	\$180.00	2.0	\$360.00
Boyce, Kyle	Discussion with J. Hamner (Deloitte) surrounding year end substantive testing for procurement.	\$180.00	1.0	\$180.00
Boyce, Kyle	Create a workbook for the substantive analytic testing of the depreciation rate change true up.	\$180.00	2.0	\$360.00
Boyce, Kyle	Discussion with B. Rice (Deloitte) about depreciation rate change true up workpaper.	\$180.00	0.5	\$90.00
Boyce, Kyle	Perform test of details for the energy procurement contracts.	\$180.00	1.5	\$270.00
Boyce, Kyle	Discussion with S. Zhang, T. Girlich (PG&E), J. Hamner (Deloitte) with regards to information for year end testing of electric and gas procurement.	\$180.00	0.5	\$90.00
Brown, Erin	Document PG&E's review and approval of Purchase Order invoices within accounts payable for control purposes.	\$180.00	1.5	\$270.00
Brown, Erin	Document PG&E's control within Accounts Payable over the monitoring of changes to vendors within SAP system.	\$180.00	3.0	\$540.00
Brown, Erin	Discussion with S. Ali (PG&E) regarding year to date purchase order population and subsequent invoice testing.	\$180.00	0.5	\$90.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/07/2020				
Brown, Erin	Discussion with L. Schloetter (Deloitte), S. Ali (PG&E) regarding the testing of Purchase Orders within Accounts Payable.	\$180.00	0.5	\$90.00
Brown, Erin	Discussion with L. Schloetter (Deloitte) regarding the testing of Purchase Orders within Accounts Payable.	\$180.00	1.0	\$180.00
Brown, Erin	Perform subsequent invoice testing for purchase orders incurred from 1/1 to 1/5 within Accounts Payable.	\$180.00	1.5	\$270.00
Brown, Erin	Supplement open-item requests for information produced by the client for the testing of Entity Level controls.	\$180.00	1.5	\$270.00
Chopra, Harshita	Prepare the control design and implementation on indirect control related to control activities.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue to prepare the control design and implementation on indirect control related to control activities.	\$180.00	2.0	\$360.00
Fannin, Sam	Call with J. Hamner, R. Uy (Deloitte) to discuss notes within the Regulatory Balancing Account substantive workpaper.	\$330.00	0.5	\$165.00
Fazil, Mohamed	Address notes on control on privileged access for SAP system, Business Planning & Consolidation module.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Continue to address notes on control on privileged access for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Address notes on control on privileged access for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Call with U. Ghanta(PG&E) to discuss the exposure check steps for inappropriate access control exceptions.	\$230.00	1.0	\$230.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/07/2020				
Fazil, Mohamed	Review control on process chain monitoring for SAP system, Business Planning & Consolidation module.	\$230.00	0.5	\$115.00
Giamanco, Patrick	Call with B. Long (Deloitte) to discuss documentation questions around PG&E information technology audit.	\$330.00	0.5	\$165.00
Gillam, Tim	Meet with W. Meredith, J. Ncho-Ogue, S. Jasinski (Deloitte) to discuss audit procedures related to asset retirement obligations.	\$380.00	0.5	\$190.00
Hamner, Jack	Reconcile amounts tested with the year end balancing account substantive to the Company's yearend 2019 account balances.	\$230.00	2.0	\$460.00
Hamner, Jack	Discussion with S. Zhang, T. Girlich (PG&E), K. Boyce (Deloitte) with regards to information for year end testing of electric and gas procurement.	\$230.00	0.5	\$115.00
Hamner, Jack	Call with S. Fannin, R. Uy (Deloitte) to discuss notes within the Regulatory Balancing Account substantive workpaper.	\$230.00	0.5	\$115.00
Hamner, Jack	Pull completed confirmations into the file and circulate with H. Chopra (Deloitte) for audit support to test cash ending balance.	\$230.00	2.0	\$460.00
Hamner, Jack	Research questions received from B. Ligon (Deloitte) regarding the operating effectiveness of the company's property plant and equipment controls.	\$230.00	0.5	\$115.00
Hamner, Jack	Reconcile Construction Work in Process populations to the amounts within the Company's general ledger prior to making yearend substantive selections.	\$230.00	3.0	\$690.00
Hamner, Jack	Test the December instance of the Greenhouse Gas journal entry control for operating effectiveness.	\$230.00	2.0	\$460.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/07/2020				
Hamner, Jack	Discussion with K. Boyce (Deloitte) surrounding year end substantive testing for procurement.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Prepare items for plan assets in connection with investment testing procedures.	\$230.00	3.0	\$690.00
Hennessy, Vincent	Discussion with P. Manning (PG&E) regarding reports from third parties via plan asset items as part of the investment testing procedures.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Continue to prepare items for plan assets in connection with investment testing procedures.	\$230.00	3.0	\$690.00
Hennessy, Vincent	Correspond with I. Liu (PG&E) regarding third-party contacts for plan asset items in connection with investments testing procedures.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Discussion with M. Azebu (Deloitte) regarding plan asset item requests to be sent in connection with investment testing procedures.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Correspond with W. Chan (PG&E) regarding the support for the Helpline entity-level control.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with L. Schloetter (Deloitte) regarding entity level control procedures, specifically, how to sample for the final two quarters of the year.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Discussion with N. Riojas (PG&E) regarding Asset Retirement Obligation Adjustment recorded during Q4.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Address comments on memo regarding updated risk considerations.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discussion with L. Schloetter (Deloitte) related to the company's electric transmission revenue requirements included in the revenue substantive analytic.	\$290.00	0.5	\$145.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/07/2020				
Jasinski, Samantha	Meet with T. Gillam, W. Meredith, J. Ncho-Oguie (Deloitte) to discuss audit procedures related to asset retirement obligations.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Continue to prepare risk assessment of Federal Energy Resource Commission Transmission Owner Formula Rate Revenues	\$290.00	2.0	\$580.00
Jasinski, Samantha	Document Federal Energy Regulatory Commission Transmission Owner formula rate revenue risk assessment.	\$290.00	2.5	\$725.00
Kipkirui, Winnie	Meeting with A. Alfaahad (Deloitte) to follow up on testing for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	0.8	\$184.00
Kipkirui, Winnie	Document additional monitoring control around periodic user access review for SAP system.	\$230.00	2.9	\$667.00
Kipkirui, Winnie	Meeting with U. Ghanta (PGE) to perform exposure check walkthrough.	\$230.00	1.2	\$276.00
Kipkirui, Winnie	Address notes on planning memo for year end update.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with P. Peterson (PGE) to discuss procurement system changes population for year end.	\$230.00	0.5	\$115.00
Long, Brittany	Review automated control workpaper updates.	\$290.00	1.0	\$290.00
Long, Brittany	Call with P. Giamanco (Deloitte) to discuss documentation questions around PG&E information technology audit.	\$290.00	0.5	\$145.00
Mantri, Arvind	Continue to prepare rollforward testing for automated control testing for journal entry approval process.	\$230.00	2.0	\$460.00
Mantri, Arvind	Prepare rollforward testing for automated control testing for journal entry approval process.	\$230.00	2.0	\$460.00
Martin, Blake	Review the non purchase order invoice review and approval control related to the Source to Pay process.	\$230.00	2.5	\$575.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/07/2020				
Martin, Blake	Close notes within the Postretirement Benefits other than Pension risk assessment memorandums.	\$230.00	1.5	\$345.00
Martin, Blake	Document testing for the Potential Adjustment Report meeting control related to the month of December.	\$230.00	3.5	\$805.00
Martin, Blake	Meet with W. Meredith (Deloitte) to discuss audit procedures related to post retirement obligations.	\$230.00	0.5	\$115.00
Martin, Blake	Review Use of Audit Specialists memorandum.	\$230.00	1.5	\$345.00
Meredith, Wendy	Meet with B. Martin (Deloitte) to discuss audit procedures related to post retirement obligations.	\$380.00	0.5	\$190.00
Meredith, Wendy	Meet with T. Gillam, J. Ncho-Oguie, S. Jasinski (Deloitte) to discuss audit procedures related to asset retirement obligations.	\$380.00	0.5	\$190.00
Meredith, Wendy	Review draft Form 10-K.	\$380.00	2.0	\$760.00
Misra, Saurabh	Continue to review interim SAP system controls general information technology control testing workpaper.	\$290.00	3.0	\$870.00
Nambiar, Sachin	Complete testing on control to testing transport routes in SAP system, Governance, Risk & Compliance module.	\$200.00	4.0	\$800.00
Nambiar, Sachin	Complete testing on Change Management access in SAP system, Business Warehouse module.	\$200.00	4.0	\$800.00
Nambiar, Sachin	Prepare privileged access control for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	5.0	\$1,000.00
Ncho-Oguie, Jean-Denis	Discussion with L. Schloetter (Deloitte) of interim revenue substantive gas testing reviewer comments.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Meet with T. Gillam, W. Meredith, S. Jasinski (Deloitte) to discuss audit procedures related to asset retirement obligations.	\$380.00	0.5	\$190.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/07/2020				
Ncho-Oguie, Jean-Denis	Review asset retirement obligation preliminary adjustment analysis for Q4'19.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Review Property Plant and Equipment asset impairment final risk analysis.	\$380.00	1.0	\$380.00
Rice, Blake	Discussion with K. Boyce (Deloitte) about depreciation rate change true up workpaper.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with L. Schloetter, S. Jasinski (Deloitte) related to the company's electric transmission revenue requirements included in the revenue substantive analytic.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Close notes on gas revenue substantive analytic.	\$200.00	3.5	\$700.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte), S. Ali (PG&E) regarding the testing of Purchase Orders within Accounts Payable.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with B. Rice, S. Jasinski (Deloitte) related to the company's electric transmission revenue requirements included in the revenue substantive analytic.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Close notes on electric revenue substantive analytic.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Continue to close notes on electric revenue substantive analytic.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Discussion with V. Hennessy (Deloitte) regarding entity level control procedures, specifically, how to sample for the final two quarters of the year.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with S. Jasinski (Deloitte) related to the company's electric transmission revenue requirements included in the revenue substantive analytic.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte) regarding the testing of Purchase Orders within Accounts Payable.	\$200.00	1.0	\$200.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/07/2020				
	Schloetter, Lexie Discussion with J. Ncho-Oguie (Deloitte) of interim revenue substantive gas testing reviewer comments.	\$200.00	0.5	\$100.00
	Uy, Rycel Call with S. Fannin, J. Hamner (Deloitte) to discuss notes within the Regulatory Balancing Account substantive workpaper.	\$200.00	0.5	\$100.00
	Uy, Rycel Address notes on balancing account substantive testing.	\$200.00	3.5	\$700.00
	Uy, Rycel Continue to address notes on balancing account substantive testing.	\$200.00	3.5	\$700.00
	Uy, Rycel Continue to address notes on balancing account substantive testing.	\$200.00	3.5	\$700.00
01/08/2020				
	Alfahhad, Abdulrahman Meeting with W. Kipkirui, P. Giamanco, B. Long, S. Misra, M. Fazil (Deloitte) to discuss the current status of the information technology Audit.	\$200.00	1.0	\$200.00
	Alfahhad, Abdulrahman Meeting with M. Lum (PGE) regarding report parameters entered for business warehouse reports.	\$200.00	0.5	\$100.00
	Azebu, Matt Discussion with W. Meredith, J. Ncho Oguie, S. Jasinski, A. Brown, B. Rice (Deloitte) regarding high priority action items to perform audit procedures on for the week.	\$230.00	1.0	\$230.00
	Azebu, Matt Meeting with V. Hennessy (Deloitte), T. Huntley (PG&E) to discuss plan asset item procedures for investments testing and perform fraud inquiries.	\$230.00	0.5	\$115.00
	Boyce, Kyle Work on the bilateral charges substantive testing workpaper.	\$180.00	2.5	\$450.00
	Boyce, Kyle Update cost of electricity rollforward workpaper for year end.	\$180.00	2.0	\$360.00
	Boyce, Kyle Set up walkthrough with the control owners of procurement related controls (i.e. grid approval, invoice authorization).	\$180.00	1.5	\$270.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/08/2020				
Boyce, Kyle	Update the control owner descriptions in the procurement control workpapers.	\$180.00	1.0	\$180.00
Brown, Aaron	Clear notes for Source To Pay control.	\$290.00	0.5	\$145.00
Brown, Erin	Prepare open-item requests for the testing of Entity Level controls.	\$180.00	3.0	\$540.00
Brown, Erin	Document PG&E's Code of Conduct and Fraud Risk Assessment with regards to testing of entity-level controls.	\$180.00	1.0	\$180.00
Brown, Erin	Document PG&E's review and approval of Purchase Order invoices within accounts payable for control purposes.	\$180.00	1.0	\$180.00
Brown, Erin	Meet with L. Schloetter (Deloitte), S. Leung, S. Campbell (PG&E) regarding the review and approval of purchase orders within procurement system and SAP system.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with C. Baxter (PG&E) regarding subsequent invoice testing within Accounts Payable.	\$180.00	1.0	\$180.00
Brown, Erin	Address notes over the electric billing table control in response to the 10/1 electric rate change.	\$180.00	1.0	\$180.00
Brown, Erin	Document PG&E's Human Resources Polices and Procedures with regards to testing of entity-level controls.	\$180.00	2.0	\$360.00
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding documentation of PG&E's entity-level controls.	\$180.00	1.0	\$180.00
Chopra, Harshita	Analyze the risk results for the entity through the use of various financial ratios.	\$180.00	4.0	\$720.00
Chopra, Harshita	Assess analyst reports to note if additional risks are to be considered for the audit engagement.	\$180.00	2.0	\$360.00
Chopra, Harshita	Assess accounting standard updates for consideration for the FY19 financial statement.	\$180.00	3.0	\$540.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/08/2020				
Chopra, Harshita	Continue to assess financial report alerts for consideration for the FY19 financial statement.	\$180.00	2.0	\$360.00
Donahue, Nona	Discuss tax provision testing for year-end with R. Nkinzingabo (Deloitte).	\$380.00	0.5	\$190.00
Fazil, Mohamed	Review SAP Password control work paper for SAP system, Business Planning & Consolidation module.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Discussion with G. Gupta regarding the Oracle database work paper.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Meeting with W. Kipkirui, P. Giamanco, B. Long, S. Misra, A. Alfahhad (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	1.0	\$230.00
Giamanco, Patrick	Meeting with W. Kipkirui, B. Long, S. Misra, M. Fazil, A. Alfahhad (Deloitte) to discuss the current status of the information technology Audit.	\$330.00	1.0	\$330.00
Hamner, Jack	Prepare auction purchase and sale selections for the Greenhouse Gas yearend substantive testing.	\$230.00	3.0	\$690.00
Hamner, Jack	Finish the interim substantive analytic around energy procurement balancing account.	\$230.00	1.5	\$345.00
Hamner, Jack	Test the Company's energy procurement receivable and payable balancing accounts.	\$230.00	2.0	\$460.00
Hamner, Jack	Perform the year end substantive analytic to test the Company's energy procurement balancing accounts.	\$230.00	1.5	\$345.00
Hamner, Jack	Address notes within the interim substantive regulatory balancing account testing workpaper.	\$230.00	3.0	\$690.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding documentation of PG&E's entity-level controls.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Meeting with M. Azebu (Deloitte), T. Huntley (PG&E) to discuss plan asset item procedures for investments testing and perform fraud inquiries.	\$230.00	0.5	\$115.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/08/2020				
Hennessy, Vincent	Prepare plan asset item as part of the investment testing procedures.	\$230.00	2.5	\$575.00
Hennessy, Vincent	Document annual fraud question responses for T. Huntley (PG&E).	\$230.00	0.5	\$115.00
Hennessy, Vincent	Update annual fraud questions for T. Huntley (PG&E) based on new template from Deloitte Technical Library.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Update item log for plan asset confirmations sent in connection with investment testing.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Update plan asset item in connection with investment testing procedures.	\$230.00	1.5	\$345.00
Jasinski, Samantha	Review Gas Transmission & Storage rate case final decision to assess accounting impacts.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Review interface control workpaper.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discussion with W. Meredith, J. Ncho Oguie, A. Brown, M. Azebu, B. Rice (Deloitte) regarding high priority action items to perform audit procedures on for the week.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Document capital disallowance risk assessment workpaper.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Discussion with L. Schloetter (Deloitte) related to notes on revenue substantive analytic.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Discuss Federal Energy Regulatory Commission Risk Formula Rate Risk assessment with J. Ncho-Oguie (Deloitte).	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review cash flow internal control workpaper.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Review internal audit's risk assessment memorandum.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review cash flow fluctuation analysis internal control workpaper.	\$290.00	1.0	\$290.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/08/2020				
Jasinski, Samantha	Discussion with L. Schloetter, B. Rice (Deloitte) related to revenue substantive analytic testing approach.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review consideration of use of audit tools workpaper.	\$290.00	0.5	\$145.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the year end tasks for internal control testing.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Update documentation around the review of user access provisioning control for default SAP access.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Meeting with M. Lum (PG&E) to discuss the SAP business warehouse reports that are financially relevant.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to review workpaper status for general information technology controls.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Review evidence for new control around provisioning of access for sap_all control.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long, S. Misra, M. Fazil, A. Alfahhad (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	1.0	\$230.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the year end tasks for internal control testing.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with S. Misra (Deloitte) to review workpaper completion dates to evaluate current audit status.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with W. Kipkirui, P. Giamanco, S. Misra, M. Fazil, A. Alfahhad (Deloitte) to discuss the current status of the information technology Audit.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to review workpaper status for general information technology controls.	\$290.00	1.0	\$290.00
Mantri, Arvind	Continue to prepare rollforward testing for automated control testing for purchase order routing process.	\$230.00	2.0	\$460.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/08/2020				
Mantri, Arvind	Prepare rollforward testing for automated control testing for purchase order routing process.	\$230.00	2.0	\$460.00
Martin, Blake	Document the testing for the Potential Adjustment Report meeting control related to the month of December.	\$230.00	2.5	\$575.00
Martin, Blake	Document the negative test results related to the Dolphin Journal Entry control.	\$230.00	1.5	\$345.00
Martin, Blake	Draft the Pension Census Data risk assessment memorandum.	\$230.00	4.0	\$920.00
Meredith, Wendy	Review draft Form 10-K.	\$380.00	1.0	\$380.00
Meredith, Wendy	Discussion with J. Ncho Oguie, S. Jasinski, A. Brown, M. Azebu, B. Rice (Deloitte) regarding high priority action items to perform audit procedures on for the week.	\$380.00	1.0	\$380.00
Misra, Saurabh	Meeting with W. Kipkirui, P. Giamanco, B. Long, M. Fazil, A. Alfahhad (Deloitte) to discuss the current status of the information technology Audit.	\$290.00	1.0	\$290.00
Misra, Saurabh	Meeting with B. Long (Deloitte) to review workpaper completion dates to evaluate current audit status.	\$290.00	0.5	\$145.00
Misra, Saurabh	Prepare the billing control testing for electric and gas billing.	\$290.00	0.8	\$232.00
Misra, Saurabh	Prepare the invoice and purchase order matching control testing for the procurement system.	\$290.00	0.7	\$203.00
Ncho-Oguie, Jean-Denis	Review Transmission Owner Rate Case filed with the Federal Energy Regulatory Commission.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Discussion with W. Meredith, S. Jasinski, A. Brown, M. Azebu, B. Rice (Deloitte) regarding high priority action items to perform audit procedures on for the week.	\$380.00	1.0	\$380.00
Nkinzingabo, Rudy	Discuss tax provision testing for year-end with N. Donahue (Deloitte).	\$290.00	0.5	\$145.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/08/2020				
Rice, Blake	Discussion with D. DeMartini (PG&E) regarding entity level controls.	\$230.00	1.0	\$230.00
Rice, Blake	Prepare capital expenditures substantive testing workpaper.	\$230.00	1.5	\$345.00
Rice, Blake	Discussion with L. Schloetter, S. Jasinski (Deloitte) related to revenue substantive analytic testing approach.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with W. Meredith, J. Ncho Oguie, S. Jasinski, A. Brown, M. Azebu (Deloitte) regarding high priority action items to perform audit procedures on for the week.	\$230.00	1.0	\$230.00
Rice, Blake	Review audit support listing for information technology testing for year-end.	\$230.00	1.0	\$230.00
Schloetter, Lexie	Discussion with S. Jasinski (Deloitte) related to notes on revenue substantive analytic.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Discussion with B. Rice, S. Jasinski (Deloitte) related to revenue substantive analytic testing approach.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Update workpaper related to the risks of material misstatement associated with revenue.	\$200.00	3.0	\$600.00
Schloetter, Lexie	Address notes on electric revenue substantive analytic.	\$200.00	3.5	\$700.00
Schloetter, Lexie	Address notes on gas revenue substantive analytic.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Meet with E. Brown (Deloitte), S. Leung, S. Campbell (PG&E) regarding the review and approval of purchase orders within procurement system and SAP system.	\$200.00	1.0	\$200.00
Uy, Rycel	Address notes on interim balancing accounts substantive testing.	\$200.00	3.9	\$780.00
Uy, Rycel	Continue to address notes on interim balancing accounts substantive testing.	\$200.00	3.7	\$740.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/08/2020				
Uy, Rycel	Continue to address notes on interim balancing accounts substantive testing.	\$200.00	3.4	\$680.00
White, Teal	Perform environmental public domain search as part of audit procedure to evaluate the accounting estimate around environmental accrual.	\$380.00	12.0	\$4,560.00
01/09/2020				
Alfahhad, Abdulrahman	Update Meter Data Management System's Segregation of Duties control workpaper.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Update user access review control.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Update customer care and billing system around user access review control.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Update new user access workpaper for SAP system.	\$200.00	2.0	\$400.00
Alfahhad, Abdulrahman	Review audit support around change management control over SAP system.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Update user access monitoring control on SAP system.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Update Customer billing reporting module for segregation of duties testing.	\$200.00	0.5	\$100.00
Azebu, Matt	Discussion with S. Jasinski, B. Rice (Deloitte) regarding status of year end audit file.	\$230.00	1.5	\$345.00
Azebu, Matt	Update documentation related to information produced by the entity used in testing the greenhouse gas-related balances.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with P. Giamanco, B. Long, W. Kipkirui, J. Ncho Oguie, S. Jasinski, S. Misra, B. Rice (Deloitte) regarding status of interim and rollforward advisory procedures.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/09/2020				
Azebu, Matt	Review regulatory filings from the public utilities commission and federal energy regulatory commission for impacts to the company to assess population for regulatory testing .	\$230.00	1.5	\$345.00
Bedi, Arpit	Continue updating the financial year end 2019 trial balance.	\$200.00	3.5	\$700.00
Bedi, Arpit	Update the financial year end 2019 trial balance.	\$200.00	3.0	\$600.00
Boyce, Kyle	Close note on cash flow control workpapers.	\$180.00	2.5	\$450.00
Boyce, Kyle	Work on the bilateral expense charges testing workpaper on energy procurement.	\$180.00	2.0	\$360.00
Boyce, Kyle	Discussion with T. Girlich (PG&E), J. Hamner (Deloitte) about the December 2019 review of the bilateral energy procurement with independent system operators of the electric grid.	\$180.00	1.0	\$180.00
Boyce, Kyle	Update the balance sheet consolidation workpaper with year end numbers to reconcile the numbers to the Company's version.	\$180.00	3.5	\$630.00
Boyce, Kyle	Meeting with W. Perez (PG&E) to conduct inquiries around risk of fraud related to procurement.	\$180.00	0.5	\$90.00
Boyce, Kyle	Reconcile trial balance to the financial statement line items to check year end numbers.	\$180.00	1.5	\$270.00
Boyce, Kyle	Continue updating the balance sheet consolidation workpaper with year end numbers to reconcile the numbers to the Company's version.	\$180.00	1.0	\$180.00
Brown, Aaron	Clear notes in Cost of Electricity Interim Testing.	\$290.00	0.5	\$145.00
Brown, Erin	Document PG&E's Code of Conduct and Fraud Risk Assessment with regards to testing of entity-level controls.	\$180.00	2.5	\$450.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/09/2020				
Brown, Erin	Discussion with M. Merlo (PG&E) regarding the control over gas usage variances within billings.	\$180.00	0.5	\$90.00
Brown, Erin	Discussion with A. West (PG&E) regarding PG&E required learnings in regards to PG&E ethics and compliance entity level controls.	\$180.00	0.5	\$90.00
Brown, Erin	Document PG&E's Human Resources Polices and Procedures with regards to testing of entity-level controls.	\$180.00	1.0	\$180.00
Brown, Erin	Address notes over the electric billing table control in response to the 10/1 electric rate change.	\$180.00	0.5	\$90.00
Brown, Erin	Document testing over PG&E's control over gas usage variances within billings.	\$180.00	1.0	\$180.00
Brown, Erin	Perform subsequent invoice testing for purchase orders incurred from 1/1 to 1/5 within Accounts Payable.	\$180.00	2.5	\$450.00
Brown, Erin	Meeting with V. Hennessy (Deloitte) regarding obtaining support as part of the testing procedures for accounts payable testing.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with L. Schloetter (Deloitte), C. Baxter (PG&E) related to accounts payable subsequent invoice testing.	\$180.00	1.5	\$270.00
Chopra, Harshita	Continue to assess accounting standard updates for consideration for the FY19 financial statement.	\$180.00	3.0	\$540.00
Chopra, Harshita	Prepare the control design and implementation on indirect control related to control activities.	\$180.00	3.0	\$540.00
Cochran, James	Call with W. Kipkirui, P. Giamanco, B. Long (Deloitte) to discuss information technology audit consideration around control exceptions and testing approaches.	\$380.00	0.5	\$190.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/09/2020				
Fazil, Mohamed	Review Password control for SAP Business Process Reengineering system.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Call with S. Misra, S. Nambiar (Deloitte) to discuss performing rollforward procedures around general information technology control testing. .	\$230.00	2.0	\$460.00
Fazil, Mohamed	Meeting with W. Kipkirui (Deloitte), D. Wang (PG&E) to discuss Oracle database changes for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Call with D. Kung (PG&E)to discuss the Change management review control.	\$230.00	0.5	\$115.00
Giamanco, Patrick	Call with S. Misra, A. Mantri, B. Long (Deloitte) to discuss review comments on automated controls testing.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Call with W. Kipkirui, B. Long (Deloitte) to discuss PG&E information technology audit status and year end testing timelines.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Call with J. Cochran, W. Kipkirui, B. Long (Deloitte) to discuss information technology audit consideration around control exceptions and testing approaches.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Discussion with B. Long, W. Kipkirui, J. Ncho Oguie, S. Jasinski, M. Azebu, S. Misra, B. Rice (Deloitte) regarding status of interim and rollforward advisory procedures.	\$330.00	0.5	\$165.00
Hamner, Jack	Address notes within the design and implementation documentation for the regulatory balancing account control workpapers.	\$230.00	3.0	\$690.00
Hamner, Jack	Discussion with T. Girlich (PG&E), K. Boyce (Deloitte) about the December 2019 review of the bilateral energy procurement with independent system operators of the electric grid.	\$230.00	1.0	\$230.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/09/2020				
Hamner, Jack	Prepare risk assessment memo to establish no reasonable possibility of material misstatement related to the classification assertion relating to the company's energy procurement balancing accounts.	\$230.00	3.0	\$690.00
Hamner, Jack	Gather support from the client to support the operating effectiveness testing for the company's property, plant and equipment controls.	\$230.00	2.0	\$460.00
Hamner, Jack	Pull completed confirmations into the file and circulating with H. Chopra (Deloitte) to perform testing of cash.	\$230.00	2.0	\$460.00
Hennessy, Vincent	Correspond with A. Mawhorter (PG&E) regarding support request for PG&E's bank service organizations.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Discussion with B. Rice (Deloitte), C. Baxter, D. DeMartini (PG&E) regarding Entity Level Control testing updates at year end.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with D. DeMartini (PG&E) regarding internal audit items of interest for upcoming meeting.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Review each entity level control to assess the population needed to sample from.	\$230.00	1.5	\$345.00
Hennessy, Vincent	Create agenda for meeting with PG&E Internal Audit.	\$230.00	1.5	\$345.00
Hennessy, Vincent	Meeting with E. Brown (Deloitte) regarding obtaining support as part of the testing procedures for accounts payable testing.	\$230.00	1.0	\$230.00
Jasinski, Samantha	Address notes on memo regarding updated risk considerations.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discussion with M. Azebu, B. Rice (Deloitte) regarding status of year end audit file.	\$290.00	1.5	\$435.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/09/2020				
Jasinski, Samantha	Meeting B. Rice, L. Schloetter (Deloitte) to discuss impact of balancing accounts on the electric revenue substantive analytic.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Discussion with P. Giamanco, B. Long, W. Kipkirui, J. Ncho Oguie, M. Azebu, S. Misra, B. Rice (Deloitte) regarding status of interim and rollforward advisory procedures.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discuss J. Ncho-Oguie (Deloitte) Review Gas Transmission & Storage rate case risk assessment.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Document substance of discussion from December 10, 2019 audit committee meeting.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Document capital disallowance risk assessment.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Document fraud discussions with management.	\$290.00	1.5	\$435.00
Kipkirui, Winnie	Review user access provisioning control for sap_all.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with M. Fazil (Deloitte), D. Wang (PG&E) to discuss Oracle database changes for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Address notes for year end for procurement system around Appropriate Change Implementer control.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Document year end for procurement system around Appropriate Change Implementer control.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Update agenda for meeting with IT Compliance team during the weekly update on information technology Audit status.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/09/2020				
Kipkirui, Winnie	Call with P. Giamanco, B. Long (Deloitte) to discuss PG&E information technology audit status and year end testing timelines.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Discussion with P. Giamanco, B. Long, J. Ncho Oguie, S. Jasinski, M. Azebu, S. Misra, B. Rice (Deloitte) regarding status of interim and rollforward advisory procedures.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with D. Kung (PG&E) to discuss SAP controls for year end testing around change management.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Call with J. Cochran, P. Giamanco, B. Long (Deloitte) to discuss information technology audit consideration around control exception and testing approaches.	\$230.00	0.5	\$115.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the information technology Audit.	\$290.00	1.0	\$290.00
Long, Brittany	Call with W. Kipkirui, P. Giamanco (Deloitte) to discuss PG&E information technology audit status and year end testing timelines.	\$290.00	1.0	\$290.00
Long, Brittany	Call with J. Cochran, W. Kipkirui, P. Giamanco (Deloitte) to discuss information technology audit consideration around control exception and testing approaches.	\$290.00	0.5	\$145.00
Long, Brittany	Call with S. Misra, A. Mantri, P. Giamanco (Deloitte) to discuss review comments on automated controls testing.	\$290.00	0.5	\$145.00
Long, Brittany	Discussion with P. Giamanco, W. Kipkirui, J. Ncho Oguie, S. Jasinski, M. Azebu, S. Misra, B. Rice (Deloitte) regarding status of interim and rollforward advisory procedures.	\$290.00	0.5	\$145.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/09/2020				
Mantri, Arvind	Call with S. Misra, P. Giamanco, B. Long (Deloitte) to discuss review comments on automated controls testing.	\$230.00	0.5	\$115.00
Mantri, Arvind	Continue to address notes on automated control testing for customer billing process.	\$230.00	1.0	\$230.00
Mantri, Arvind	Address notes on automated control testing for customer billing process.	\$230.00	2.5	\$575.00
Martin, Blake	Draft the reconsideration of Long Term Disability Obligation Risk Assessment memorandum.	\$230.00	0.5	\$115.00
Martin, Blake	Draft the reconsideration of Worker's Compensation Risk Assessment memorandum.	\$230.00	0.5	\$115.00
Martin, Blake	Discussion with A. Duran (PG&E) regarding the Energy Accounting Group's primary items of focus pertaining to the Potential Adjustment Report for the month of December 2019.	\$230.00	0.5	\$115.00
Martin, Blake	Document the testing for the Potential Adjustment Report meeting control related to the month of December.	\$230.00	0.5	\$115.00
Meredith, Wendy	Review update risk assessments for postretirement plan obligations.	\$380.00	0.5	\$190.00
Misra, Saurabh	Call with M. Fazil, S. Nambiar (Deloitte) to discuss performing rollforward procedures around general information technology control testing.	\$290.00	2.0	\$580.00
Misra, Saurabh	Discussion with P. Giamanco, B. Long, W. Kipkirui, J. Ncho Oguie, S. Jasinski, M. Azebu, B. Rice (Deloitte) regarding status of interim and rollforward advisory procedures.	\$290.00	0.5	\$145.00
Misra, Saurabh	Call with A. Mantri, P. Giamanco, B. Long (Deloitte) to discuss review comments on automated controls testing.	\$290.00	0.5	\$145.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/09/2020				
Nambiar, Sachin	Call with M. Fazil, S. Misra (Deloitte) to discuss performing rollforward procedures around general information technology control testing.	\$200.00	2.0	\$400.00
Nambiar, Sachin	Prepare privileged access control for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	3.0	\$600.00
Nambiar, Sachin	Complete workpaper on testing password setting in SAP system, Business planning & Consolidation module.	\$200.00	1.0	\$200.00
Nambiar, Sachin	Complete testing on Oracle SAP backup workpaper using the test of internal audit's work in controls.	\$200.00	4.0	\$800.00
Ncho-Oguie, Jean-Denis	Discussion with P. Giamanco, B. Long, W. Kipkirui, S. Jasinski, M. Azebu, S. Misra, B. Rice (Deloitte) regarding status of interim and rollforward advisory procedures.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Discuss S. Jasinski (Deloitte) Review Gas Transmission & Storage rate case risk assessment.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Review Gas Transmission Ordering paragraphs from rate case for accounting analysis.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Meeting with L. Schloetter (Deloitte), A. Duran (PG&E) to discuss impact of interim rate relieve on gas transmission revenue.	\$380.00	0.5	\$190.00
Rice, Blake	Prepare audit committee report for the February audit committee meeting.	\$230.00	2.0	\$460.00
Rice, Blake	Review property year end substantive testing selections.	\$230.00	2.0	\$460.00
Rice, Blake	Discussion with S. Jasinski, M. Azebu (Deloitte) regarding status of year end audit file.	\$230.00	1.5	\$345.00
Rice, Blake	Meeting S. Jasinski, L. Schloetter (Deloitte) to discuss impact of balancing accounts on the electric revenue substantive analytic.	\$230.00	2.0	\$460.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/09/2020				
Rice, Blake	Discussion with P. Giamanco, B. Long, W. Kipkirui, J. Ncho Oguie, S. Jasinski, M. Azebu, S. Misra (Deloitte) regarding status of interim and rollforward advisory procedures.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with V. Hennessy (Deloitte), C. Baxter, D. DeMartini (PG&E) regarding Entity Level Control testing updates at year end.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Address notes on electric revenue reconciliation control workpaper.	\$200.00	2.5	\$500.00
Schloetter, Lexie	Address notes on gas revenue control workpaper.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Close notes on electric revenue substantive analytic.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Meeting S. Jasinski, B. Rice (Deloitte) to discuss impact of balancing accounts on the electric revenue substantive analytic.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte), C. Baxter (PG&E) related to accounts payable subsequent invoice testing.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Meeting with J. Ncho-Oguie (Deloitte), A. Duran (PG&E) to discuss impact of interim rate relieve on gas transmission revenue.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Update documentation on electric revenue workpaper related to the diablo canyon power plant.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Meeting with A. Duran (PG&E) to discuss accounting consideration around Diablo Canyon utility plant asset on revenue.	\$200.00	0.5	\$100.00
Uy, Rycel	Update documentation for pension controls testing.	\$200.00	4.5	\$900.00
Uy, Rycel	Continue to update documentation for pension substantive testing.	\$200.00	2.0	\$400.00
Uy, Rycel	Continue to update documentation for pension substantive testing.	\$200.00	2.5	\$500.00

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Date	Description	Rate	Hours	Fees	
<i>2019 Audit Services</i>					
01/09/2020					
	White, Teal	Perform Environmental Public Domain search as part of audit procedures to evaluate the accounting estimate around environmental accrual.	\$380.00	1.0	\$380.00
01/10/2020					
	Alfahhad, Abdulrahman	Meeting with M. Lum (PGE) regarding report logics entered for business warehouse reports.	\$200.00	2.0	\$400.00
	Alfahhad, Abdulrahman	Follow up on testing support for SAP system, Governance, Risk and Compliance module.	\$200.00	0.5	\$100.00
	Alfahhad, Abdulrahman	Update utility plant asset management system regarding change management.	\$200.00	0.5	\$100.00
	Alfahhad, Abdulrahman	Update customer care and billing system's Segregation of Duties control.	\$200.00	1.0	\$200.00
	Alfahhad, Abdulrahman	Update audit support listing for information technology testing for year-end.	\$200.00	0.5	\$100.00
	Alfahhad, Abdulrahman	Document cyber security network monitoring tool workpaper.	\$200.00	1.0	\$200.00
	Alfahhad, Abdulrahman	Prepare audit support listing for information technology testing for year-end.	\$200.00	0.5	\$100.00
	Alfahhad, Abdulrahman	Meeting with W. Kipkirui, B. Long, P. Giamanco (Deloitte) to discuss the current work assignment and status for the general information technology control testing.	\$200.00	0.5	\$100.00
	Alfahhad, Abdulrahman	Update Advanced Billings System's Segregation of Duties workpaper.	\$200.00	1.0	\$200.00
	Alfahhad, Abdulrahman	Meeting with W. Cho, R. Garza (PG&E) to review users access in SAP system, Enterprise Resource Planning Central Component module.	\$200.00	0.5	\$100.00
	Azebu, Matt	Review the internal control findings presented by D. DeMartini (PG&E) and documented the impacts on audit plan	\$230.00	2.0	\$460.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/10/2020				
Azebu, Matt	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, S. Jasinski, B. Rice, R. Uy, L. Schloetter, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	0.5	\$115.00
Azebu, Matt	Review the trial balances downloaded from the Company's general ledger system for reconciling journal entry data	\$230.00	1.0	\$230.00
Bedi, Arpit	Discussion with J. Hamner (Deloitte) regarding solving the questions around completing master map checklist for the year ending 2019.	\$200.00	0.2	\$40.00
Bedi, Arpit	Draft responses for the questionnaires specific to audit plan to enable completeness of audit procedures.	\$200.00	2.2	\$440.00
Bedi, Arpit	Continue performing debt substantive testing for the financial year ending on December 2019.	\$200.00	1.5	\$300.00
Bedi, Arpit	Perform debt substantive testing for the financial year ending on December 2019.	\$200.00	3.0	\$600.00
Boyce, Kyle	Update the income statement consolidation workpaper with year end numbers to reconcile the numbers to the Company's version.	\$180.00	2.0	\$360.00
Boyce, Kyle	Discussion with Z. Birden (PG&E), J. Hamner (Deloitte) surrounding the gas procurement journal entry and purchased gas account reconciliation controls.	\$180.00	0.5	\$90.00
Boyce, Kyle	Meeting with B. Ng (PG&E), J. Hamner (Deloitte) to discuss the review of the electric gas supply and core gas supply grids.	\$180.00	0.5	\$90.00
Boyce, Kyle	Meeting with R. Stanley (PG&E), J. Hamner (Deloitte) to discuss the review of the electric procurement journal entry and the statement of purchase power.	\$180.00	1.0	\$180.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/10/2020				
Boyce, Kyle	Document support for bilateral charge testing related to energy procurement.	\$180.00	0.5	\$90.00
Boyce, Kyle	Reconcile trial balance to the financial statement line items to assess year end numbers.	\$180.00	2.0	\$360.00
Boyce, Kyle	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, B. Rice, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$180.00	0.5	\$90.00
Brown, Erin	Perform subsequent invoice testing for purchase orders incurred from 1/1 to 1/5 within Accounts Payable.	\$180.00	2.0	\$360.00
Brown, Erin	Meeting with V. Hennessy (Deloitte) regarding obtaining support as part of the testing procedures for accounts payable testing.	\$180.00	1.0	\$180.00
Brown, Erin	Meeting with V. Hennessy (Deloitte), D. DeMartini (PG&E) regarding inquiries required for entity level control testing.	\$180.00	0.5	\$90.00
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding entity level control support requested and obtained.	\$180.00	0.5	\$90.00
Brown, Erin	Discussion with B. Martin, J. Hamner, K. Boyce, S. Jasinski, B. Rice, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$180.00	0.5	\$90.00
Brown, Erin	Document PG&E's Code of Conduct with regards to testing of entity-level controls.	\$180.00	1.0	\$180.00
Brown, Erin	Document PG&E's implementation of a Board of Directors with regards to entity-level controls.	\$180.00	2.0	\$360.00
Chopra, Harshita	Assess the independence of the audit engagement team members engaged on the PG&E audit to comply with independence requirement.	\$180.00	3.0	\$540.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/10/2020				
Chopra, Harshita	Continue assessing the independence of the audit engagement team members engaged on the PG&E audit to comply with independence requirement.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue assessing the independence of the audit engagement team members engaged on the PG&E audit to comply with D&T policies according to the latest template.	\$180.00	1.0	\$180.00
Chopra, Harshita	Summarize the 8-Ks filed by PG&E with Securities and Exchange Commission to analyze the financial impact of events that occurred in PG&E on D&T's audit approach and planned procedures.	\$180.00	3.0	\$540.00
Fazil, Mohamed	Document Oracle database's privilege access control.	\$230.00	1.5	\$345.00
Fazil, Mohamed	Document Oracle database's job monitoring control.	\$230.00	1.5	\$345.00
Fazil, Mohamed	Call with S. Misra, B. Long, P. Giamanco (Deloitte) to discuss access security workpaper review comments.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Meeting with W. Kipkirui (Deloitte), U. Ghanta (PGE) to perform exposure check walkthrough.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Review control on change management for SAP system, Business Warehouse module.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Meeting with W. Kipkirui, P. Giamanco, S. Misra (Deloitte) to discuss notes on the Oracle database workpaper.	\$230.00	0.5	\$115.00
Giamanco, Patrick	Meeting with W. Kipkirui, B. Long, A. Alfahhad (Deloitte) to discuss the current work assignment and status for the general information technology control testing.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Call with M. Fazil, S. Misra, B. Long (Deloitte) to discuss access security workpaper review comments.	\$330.00	0.5	\$165.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/10/2020				
Giamanco, Patrick	Call with T. Yuen, C. Lee (PG&E), B. Long, W. Kipkirui (Deloitte) to discuss information technology audit project status and audit consideration around control exceptions.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting with W. Kipkirui, S. Misra, M. Fazil (Deloitte) to discuss notes on the Oracle database workpaper.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Call with B. Long, S. Misra, W. Kipkirui (Deloitte) to discuss information technology audit consideration around control exceptions.	\$330.00	0.5	\$165.00
Goswami, Pratiti	Prepare for Pension Asset testing to the Trustee.	\$230.00	0.5	\$115.00
Hamner, Jack	Meeting with R. Stanley (PG&E), K. Boyce (Deloitte) to discuss the review of the electric procurement journal entry and the statement of purchase power.	\$230.00	1.0	\$230.00
Hamner, Jack	Discussion with B. Martin, E. Brown, K. Boyce, S. Jasinski, B. Rice, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	0.5	\$115.00
Hamner, Jack	Meeting with B. Ng (PG&E), K. Boyce (Deloitte) to discuss the review of the electric gas supply and core gas supply grids.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with A. Bedi (Deloitte) regarding solving the questions around completing master map checklist for the year ending 2019.	\$230.00	0.2	\$46.00
Hamner, Jack	Review the December instance of the Greenhouse Gas controls testing operating effectiveness.	\$230.00	1.7	\$391.00
Hamner, Jack	Discussion with Z. Birden (PG&E), K. Boyce (Deloitte) surrounding the gas procurement journal entry and purchased gas account reconciliation controls.	\$230.00	0.5	\$115.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/10/2020				
Hamner, Jack	Pull debt financing agreements for H. Chopra (Deloitte) around testing Treasury-Debt section.	\$230.00	2.0	\$460.00
Hennessy, Vincent	Meeting with E. Brown (Deloitte) regarding obtaining support as part of the testing procedures for accounts payable testing.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding entity level control support requested and obtained.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Meeting with E. Brown (Deloitte), D. DeMartini (PG&E) regarding inquiries required for entity level control testing.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, S. Jasinski, B. Rice, R. Uy, L. Schloetter, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Correspond with P. Goswami (Deloitte) regarding investment testing procedures, including updates on item sent this week.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Correspond with PG&E investment custodian bank regarding item request associated with investment testing.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Update nuclear decommissioning trust memo for current year.	\$230.00	1.0	\$230.00
Jasinski, Samantha	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, B. Rice, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$290.00	0.5	\$145.00
Kipkirui, Winnie	Meeting with B. Long, A. Alfahhad, P. Giamanco (Deloitte) to discuss the current work assignment and status for the general information technology control testing.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with M. Fazil (Deloitte), U. Ghanta (PGE) to perform exposure check walkthrough.	\$230.00	1.0	\$230.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/10/2020				
Kipkirui, Winnie	Meeting with P. Giamanco, S. Misra, M. Fazil (Deloitte) to discuss notes on the Oracle database workpaper.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte), C. Lee, T. Yuen, S.L. Currie (PGE) to discuss the current status of the information technology Audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Call with T. Yuen, C. Lee (PG&E), B. Long, P. Giamanco (Deloitte) to discuss information technology audit project status and consideration around control exception.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Call with P. Giamanco, B. Long, S. Misra (Deloitte) to discuss information technology audit consideration around control exception.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with T. Phan (PGE) to perform testing of report logic of SAP business warehouse reports.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Document consolidated worksheet with business warehouse reports to update information received.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Meeting with J. Hong (PGE) to perform walkthrough and mapping of reports used in internal controls.	\$230.00	2.5	\$575.00
Kipkirui, Winnie	Meeting with J. Hong (PGE) to perform walkthrough procedures with business warehouse reports to test reports used in internal controls.	\$230.00	2.0	\$460.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte), C. Lee, T. Yuen, S.L. Currie (PGE) to discuss the current status of the information technology Audit.	\$290.00	0.5	\$145.00
Long, Brittany	Call with M. Fazil, S. Misra, P. Giamanco (Deloitte) to discuss access security workpaper review comments.	\$290.00	0.5	\$145.00
Long, Brittany	Call with P. Giamanco, S. Misra, W. Kipkirui (Deloitte) to discuss information technology audit consideration around control exception.	\$290.00	0.5	\$145.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/10/2020				
Long, Brittany	Meeting with W. Kipkirui, A. Alfaahad, P. Giamanco (Deloitte) to discuss the current work assignment and status for the general information technology control testing.	\$290.00	0.5	\$145.00
Long, Brittany	Call with T. Yuen, C. Lee (PG&E), P. Giamanco, W. Kipkirui (Deloitte) to discuss information technology audit project status and consideration around control exception.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with A. Mantri (Deloitte) to review automated controls workpaper review questions.	\$290.00	0.5	\$145.00
Mantri, Arvind	Meeting with B. Long (Deloitte) to review automated controls workpaper review questions.	\$230.00	0.5	\$115.00
Mantri, Arvind	Continue to address notes on automated control testing for procure to pay process.	\$230.00	1.5	\$345.00
Mantri, Arvind	Address notes on automated control testing for procure to pay process.	\$230.00	2.0	\$460.00
Martin, Blake	Document the testing for the Potential Adjustment Report meeting control related to the month of December.	\$230.00	1.0	\$230.00
Martin, Blake	Close notes within the Postretirement Benefits other than Pension risk assessment memorandum.	\$230.00	1.5	\$345.00
Martin, Blake	Discussion with J. Hamner, E. Brown, K. Boyce, S. Jasinski, B. Rice, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	0.5	\$115.00
Misra, Saurabh	Call with P. Giamanco, B. Long, W. Kipkirui (Deloitte) to discuss information technology audit consideration around control exception.	\$290.00	0.5	\$145.00
Misra, Saurabh	Meeting with W. Kipkirui, P. Giamanco, M. Fazil (Deloitte) to discuss notes on the Oracle database workpaper.	\$290.00	0.5	\$145.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/10/2020				
Misra, Saurabh	Prepare the invoice approval control testing for SAP system.	\$290.00	2.0	\$580.00
Misra, Saurabh	Call with M. Fazil, B. Long, P. Giamanco (Deloitte) to discuss access security workpaper review comments.	\$290.00	0.5	\$145.00
Munjal, Chahat	Prepare planned audit procedures for pension plan asset testing.	\$200.00	1.0	\$200.00
Nambiar, Sachin	Complete testing on password configuration testing control around SAP system, Governance, Risk & Compliance module.	\$200.00	3.0	\$600.00
Nambiar, Sachin	Continue to prepare testing on password configuration control workpaper for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	2.0	\$400.00
Nambiar, Sachin	Complete testing on password configuration control workpaper for SAP system, business warehouse module.	\$200.00	2.0	\$400.00
Rice, Blake	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, S. Jasinski, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with L. Schloetter (Deloitte) related to notes on gas revenue substantive analytic.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with N. Riojas (PG&E) regarding audit support request listing.	\$230.00	1.0	\$230.00
Rice, Blake	Prepare lead sheets for year end to test the trial balance.	\$230.00	1.0	\$230.00
Rice, Blake	Review tax article and assessment of potential impact to audit plan.	\$230.00	1.0	\$230.00
Schloetter, Lexie	Discussion with Z. Birden (PG&E) related to gas revenue substantive analytic.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with T. Pinn (PG&E) related to gas revenue substantive analytic.	\$200.00	1.0	\$200.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/10/2020				
Schloetter, Lexie	Discussion with B. Rice (Deloitte) related to notes on gas revenue substantive analytic.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Close notes on gas revenue substantive analytic.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Address notes on gas revenue substantive analytic.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, S. Jasinski, B. Rice, R. Uy, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$200.00	0.5	\$100.00
Uy, Rycel	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, S. Jasinski, B. Rice, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$200.00	0.5	\$100.00
Uy, Rycel	Update documentation for pension substantive testing.	\$200.00	3.5	\$700.00
Varkey, Jamie	Review environmental public domain search draft working paper to evaluate the accounting estimate around environmental accrual.	\$330.00	1.5	\$495.00
Varshney, Swati	Review companies risk with the help of various ratio's which include comparative analysis with prior quarters and prior year.	\$230.00	3.0	\$690.00
Varshney, Swati	Continue to review companies risk with the help of various ratio's which include comparative analysis with prior quarters and prior year.	\$230.00	1.5	\$345.00
01/11/2020				
Boyce, Kyle	Prepare the greenhouse gas volume risk assessment workpaper.	\$180.00	2.0	\$360.00
Boyce, Kyle	Discussion with J. Hamner (Deloitte) regarding the greenhouse gas volume risk assessment workpaper.	\$180.00	0.5	\$90.00
Boyce, Kyle	Prepare the cost of gas substantive testing workpaper.	\$180.00	2.5	\$450.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/11/2020				
Boyce, Kyle	Document information from invoice support for bilateral substantive testing.	\$180.00	1.5	\$270.00
Brown, Erin	Document PG&E's implementation of a Board of Directors with regards to entity-level controls.	\$180.00	1.0	\$180.00
Brown, Erin	Document PG&E's risk assessment with regards to unbilled revenue as of year end.	\$180.00	1.0	\$180.00
Brown, Erin	Perform substantive procedures of the Accounts Receivable balance for customers.	\$180.00	1.5	\$270.00
Brown, Erin	Document PG&E's risk assessment with regards to accrued vacation as of year end.	\$180.00	1.0	\$180.00
Brown, Erin	Document PG&E's risk assessment with regards to Amounts Due to Customers as of year end.	\$180.00	1.0	\$180.00
Brown, Erin	Perform subsequent invoice testing for purchase orders incurred from 1/1 to 1/5 within Accounts Payable.	\$180.00	1.0	\$180.00
Gillam, Tim	Meeting with J. Ncho-Oguie, S. Jasinski (Deloitte) to discuss audit procedures related to asset retirement obligations.	\$380.00	1.0	\$380.00
Hamner, Jack	Prepare the year end substantive analytic to test the company's energy procurement balancing accounts.	\$230.00	3.0	\$690.00
Hamner, Jack	Document operating effectiveness considerations for the remaining Regulatory Accounting Document selections for controls testing.	\$230.00	2.0	\$460.00
Hamner, Jack	Discussion with K. Boyce (Deloitte) regarding the greenhouse gas volume risk assessment workpaper.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Continue to update nuclear decommissioning trust memo for current year.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Assess samples for the Compliance and Ethics Hotline entity-level control.	\$230.00	0.5	\$115.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/11/2020				
Jasinski, Samantha	Review billed accounts receivable workpaper.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review accrued vacation year-end risk assessment workpaper.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Meeting with T. Gillam, J. Ncho-Oguie (Deloitte) to discuss audit procedures related to asset retirement obligations.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Clear notes within Electric Billing Table Review workpaper.	\$290.00	0.5	\$145.00
Misra, Saurabh	Continue to review interim SAP system controls general information technology control testing workpaper.	\$290.00	3.0	\$870.00
Ncho-Oguie, Jean-Denis	Meeting with T. Gillam, S. Jasinski (Deloitte) to discuss audit procedures related to asset retirement obligations.	\$380.00	1.0	\$380.00
Rice, Blake	Review customer accounts receivable substantive testing workpaper.	\$230.00	1.0	\$230.00
Rice, Blake	Prepare tax risk assessment.	\$230.00	3.0	\$690.00
Uy, Rycel	Continue to reconcile trial balance for regulatory balancing accounts.	\$200.00	3.5	\$700.00
Uy, Rycel	Reconcile trial balance for regulatory balancing accounts.	\$200.00	3.5	\$700.00
01/12/2020				
Bedi, Arpit	Analyze the entity level controls workpaper to assess whether designed and implemented accordingly.	\$200.00	2.0	\$400.00
Chopra, Harshita	Prepare the control design and implementation on indirect control related to control activities.	\$180.00	1.0	\$180.00
Gillam, Tim	Review documentation of certain planning documents on independence documentation.	\$380.00	3.0	\$1,140.00
Gillam, Tim	Review the audit opinion draft for PG&E FY19 integrated audit.	\$380.00	2.5	\$950.00
01/13/2020				
Alfahhad, Abdulrahman	Update Advanced Billings System's Segregation of Duties workpaper.	\$200.00	2.0	\$400.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/13/2020				
Alfahhad, Abdulrahman	Follow up on testing support for SAP system, Governance, Risk and Compliance module.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui (Deloitte), P. Tipirneni (PG&E) to discuss report used in Customer billing reporting module.	\$200.00	0.5	\$100.00
Azebu, Matt	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy, S. Jasinski (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with V. Hennessy (Deloitte) regarding the investments memo and which sections to keep or take out in the current year.	\$230.00	0.5	\$115.00
Azebu, Matt	Review the memo documenting the risks of material misstatement identified and planned approach for testing investment balances.	\$230.00	2.0	\$460.00
Azebu, Matt	Review testing of operating effectiveness of potential adjustment report meeting control related to identification and review of non-recurring journal entries.	\$230.00	3.0	\$690.00
Bedi, Arpit	Further analyze the entity level controls workpaper to assess whether designed and implemented accordingly.	\$200.00	3.0	\$600.00
Bedi, Arpit	Update the entity level controls workpaper to assess whether designed and implemented accordingly.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue analyzing the entity level controls workpaper to assess whether designed and implemented accordingly.	\$200.00	2.0	\$400.00
Boyce, Kyle	Prepare substantive selections for cost of gas used in electricity substantive testing including document information from the supporting invoices of those selections.	\$180.00	2.0	\$360.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/13/2020				
Boyce, Kyle	Continue to update the cost of electricity rollforward workpaper for year end.	\$180.00	2.0	\$360.00
Boyce, Kyle	Discussion with J. Hamner (Deloitte) regarding procurement substantive testing for year end.	\$180.00	1.0	\$180.00
Boyce, Kyle	Discussion with E. Brown, A. Guo (Deloitte) regarding PG&E onboarding items and intern expectations.	\$180.00	1.0	\$180.00
Boyce, Kyle	Update the cost of gas invoice authorization control workpaper for year end.	\$180.00	2.0	\$360.00
Boyce, Kyle	Update cost of electricity rollforward workpaper for year end.	\$180.00	3.5	\$630.00
Boyce, Kyle	Meeting with A. Gong (PG&E), J. Hamner (Deloitte) to discuss the reconciliation of the greenhouse gas inventory balances.	\$180.00	0.5	\$90.00
Boyce, Kyle	Discussion with B. Martin, J. Hamner, E. Brown, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy, A. Azebu, S. Jasinski (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$180.00	1.0	\$180.00
Brown, Erin	Perform substantive testing over PG&E's operating and maintenance account balance.	\$180.00	1.0	\$180.00
Brown, Erin	Document PG&E's control over the testing of subsequent invoices within Accounts Payable.	\$180.00	1.0	\$180.00
Brown, Erin	Meeting with V. Hennessy, B. Rice, S. Jasinski (Deloitte) regarding changes to the accounts payable controls and how to address changes in the current year.	\$180.00	0.5	\$90.00
Brown, Erin	Document PG&E's control over the review and approval of purchase order invoices within Accounts Payable.	\$180.00	2.0	\$360.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/13/2020				
Brown, Erin	Discussion with E. Brown, C. Baxter (PG&E) related to accounts payable subsequent invoice testing.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding testing procedures for accounts payable.	\$180.00	1.5	\$270.00
Brown, Erin	Perform substantive testing over the Account payable balance in order to test for existence.	\$180.00	2.0	\$360.00
Brown, Erin	Discussion with B. Martin, J. Hamner, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy, A. Azebu, S. Jasinski (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with K. Boyce, A. Guo (Deloitte) regarding PG&E onboarding items and intern expectations.	\$180.00	1.0	\$180.00
Chopra, Harshita	Prepare the control design and implementation on indirect control related to control activities.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue to prepare the control design and implementation on indirect control related to control activities.	\$180.00	2.0	\$360.00
Chopra, Harshita	Analyze the risk results for the entity through the use of various financial ratios and assess analyst reports to note if there are additional risks to be considered for the audit engagement.	\$180.00	2.0	\$360.00
Chopra, Harshita	Assess the independence of the audit engagement team members engaged on the PG&E audit to comply with independence requirement.	\$180.00	1.0	\$180.00
Chopra, Harshita	Summarize the 8-Ks filed by PG&E with Securities and Exchange Commission to analyze the financial impact of events that occurred in PG&E on D&T's audit approach and planned procedures.	\$180.00	3.0	\$540.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/13/2020				
Chopra, Harshita	Continue to summarize the 8-Ks filed by PG&E with Securities and Exchange Commission to analyze the financial impact of events that occurred in PG&E on D&T's audit approach and planned procedures.	\$180.00	2.0	\$360.00
Fannin, Sam	Perform review on regulatory balancing account.	\$330.00	2.0	\$660.00
Fazil, Mohamed	Call with P. Giamanco, S. Misra (Deloitte) to discuss audit consideration around control exceptions associated with access security configurations.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Document Change Management Access control for SAP system, Governance, Risk and Compliance module.	\$230.00	3.5	\$805.00
Fazil, Mohamed	Document debug access control for SAP system, Governance, Risk and Compliance module.	\$230.00	4.0	\$920.00
Giamanco, Patrick	Meeting with W. Kipkirui (Deloitte), S. Yue, V. Gunda (PG&E) to discuss the financially relevant business warehouse reports being pulled from utility plant asset management system.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting with W. Kipkirui (Deloitte), C. Lee, T. Yuen, S.L. Currie (PG&E) to discuss the current status of the information technology Audit.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Call with M. Fazil, S. Misra (Deloitte) to discuss audit consideration around control exceptions associated with access security configurations.	\$330.00	0.5	\$165.00
Guo, Amy	Discussion with E. Brown, K. Boyce (Deloitte) regarding PG&E onboarding items and intern expectations.	\$120.00	1.0	\$120.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/13/2020				
Guo, Amy	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, B. Rice, R. Uy, L. Schloetter, V. Hennessy, A. Azebu, S. Jasinski (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$120.00	1.0	\$120.00
Guo, Amy	Discussion with R. Uy, J. Hamner (Deloitte) regarding set up of balancing accounts year-end substantive testing.	\$120.00	0.5	\$60.00
Guo, Amy	Continue analyzing journal entries for year end balancing accounts substantive testing.	\$120.00	2.0	\$240.00
Guo, Amy	Analyze journal entries for year end balancing accounts substantive testing.	\$120.00	3.5	\$420.00
Hamner, Jack	Review the operating effectiveness testing of electric procurement controls.	\$230.00	1.0	\$230.00
Hamner, Jack	Discussion with K. Boyce (Deloitte) regarding procurement substantive testing for year end.	\$230.00	1.0	\$230.00
Hamner, Jack	Reconcile the population of Greenhouse Gas purchase and transfers populations per the Inventory rollforward to the Company's detail.	\$230.00	1.0	\$230.00
Hamner, Jack	Prepare purchase and retirement selections for Greenhouse Gas substantive testing workpaper.	\$230.00	2.0	\$460.00
Hamner, Jack	Meeting with A. Gong (PG&E), K. Boyce (Deloitte) to discuss the reconciliation of the greenhouse gas inventory balances.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with A. Guo, R. Uy (Deloitte) regarding set up of balancing accounts year-end substantive testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Respond to H. Chopra (Deloitte) around questions on audit support for the cash testing workpaper.	\$230.00	2.0	\$460.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/13/2020				
Hamner, Jack	Document invoice support details to test property, plant, and equipment year-end balance.	\$230.00	2.5	\$575.00
Hamner, Jack	Discussion with B. Martin, E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy, A. Azebu, S. Jasinski (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding testing procedures for accounts payable.	\$230.00	1.5	\$345.00
Hennessy, Vincent	Meeting with W. Chan (PG&E) to prepare sample selections for entity level controls.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Meeting with E. Brown, B. Rice, S. Jasinski (Deloitte) regarding changes to the accounts payable controls and how to address changes in the current year.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Update the nuclear decommissioning trust memo which documents understanding and controls of the nuclear decommissioning trusts within the investments testing.	\$230.00	2.0	\$460.00
Hennessy, Vincent	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, A. Azebu, S. Jasinski (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Discussion with M. Azebu (Deloitte) regarding the investments memo and which sections to keep or take out in the current year.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Update the plan assets memo which documents understanding and controls of the plan assets within the investments testing.	\$230.00	2.5	\$575.00
Hennessy, Vincent	Document investments control procedures for plan asset.	\$230.00	1.5	\$345.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/13/2020				
Jasinski, Samantha	Meeting with E. Brown, V. Hennessy, B. Rice (Deloitte) regarding changes to the accounts payable controls and how to address changes in the current year.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Prepare year-end audit committee communication powerpoint.	\$290.00	3.0	\$870.00
Jasinski, Samantha	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy, A. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Review tools testing workpaper.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Document utility plant asset management system based on information technology risk assessment.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Meeting with A. Alfaahad (Deloitte), P. Tipirneni (PG&E) to discuss report used in Customer billing reporting module.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Address notes for year end procedures for windows privileged access.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with P. Giamanco (Deloitte), C. Lee, T. Yuen, S.L. Currie (PG&E) to discuss the current status of the information technology Audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document year end procedures for windows privileged access.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Address notes on privileged access control testing on the utility plant tracking system.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Address notes on privileged access control testing on the procurement system.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Meeting with P. Giamanco (Deloitte), S. Yue, V. Gunda (PG&E) to discuss the financially relevant business warehouse reports being pulled from utility plant asset management system.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/13/2020				
Martin, Blake	Discussion with J. Hamner, E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy, A. Azebu, S. Jasinski (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00
Martin, Blake	Close notes within the Mortality Assumption Memorandum.	\$230.00	3.0	\$690.00
Martin, Blake	Close notes within the Postretirement Benefits other than Pension Risk Assessment.	\$230.00	2.0	\$460.00
Misra, Saurabh	Call with M. Fazil, P. Giamanco (Deloitte) to discuss consideration around control exception associated with access security configurations.	\$290.00	0.5	\$145.00
Misra, Saurabh	Review interim SAP system controls general information technology control testing workpaper.	\$290.00	2.5	\$725.00
Misra, Saurabh	Review interim SAP system controls general information technology control testing workpaper.	\$290.00	3.0	\$870.00
Nambiar, Sachin	Prepare privileged access control for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	5.0	\$1,000.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for investment securities hand pricing memo	\$380.00	2.0	\$760.00
Rice, Blake	Discussion with N. Riojas (PG&E) regarding capital disallowances.	\$230.00	1.0	\$230.00
Rice, Blake	Research types of assumptions included in Gas Asset Retirement Obligations.	\$230.00	2.0	\$460.00
Rice, Blake	Meeting with E. Brown, V. Hennessy, S. Jasinski (Deloitte) regarding changes to the accounts payable controls and how to address changes in the current year.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with D. DeMartini (PG&E) regarding entity level control request listing.	\$230.00	1.0	\$230.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/13/2020				
Rice, Blake	Review year end amounts due to customers risk assessment workpaper.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, A. Guo, R. Uy, L. Schloetter, V. Hennessy, A. Azebu, S. Jasinski (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00
Schloetter, Lexie	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, V. Hennessy, A. Azebu, S. Jasinski (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Close notes on electric revenue substantive analytic.	\$200.00	2.0	\$400.00
Uy, Rycel	Discussion with A. Guo, J. Hamner (Deloitte) regarding set up of balancing accounts year-end substantive testing.	\$200.00	0.5	\$100.00
Uy, Rycel	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, A. Guo, B. Rice, L. Schloetter, V. Hennessy, A. Azebu, S. Jasinski (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$200.00	1.0	\$200.00
Uy, Rycel	Analyze balancing account billings for year end substantive testing.	\$200.00	1.0	\$200.00
Uy, Rycel	Reconcile PG&E's trial balance for regulatory balancing accounts for interim and year-end.	\$200.00	1.5	\$300.00
Uy, Rycel	Update documentation for year-end balancing accounts controls testing.	\$200.00	3.5	\$700.00
Varshney, Swati	Review the control design and implementation on indirect control related to control activities.	\$230.00	3.0	\$690.00
Varshney, Swati	Assess the independence of the audit engagement team members engaged on the PG&E audit to comply with independence policies.	\$230.00	1.0	\$230.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/13/2020				
	Varshney, Swati Prepare equity rollforward by agreeing amounts from previous year 10K.	\$230.00	3.0	\$690.00
	Varshney, Swati Continue to review the control design and implementation on indirect control related to control activities.	\$230.00	2.0	\$460.00
01/14/2020				
	Alfahhad, Abdulrahman Update tools testing common workpaper.	\$200.00	1.5	\$300.00
	Alfahhad, Abdulrahman Document testing for the password monitoring tool.	\$200.00	0.5	\$100.00
	Alfahhad, Abdulrahman Update Advanced Billings System's Segregation of Duties workpaper.	\$200.00	0.5	\$100.00
	Alfahhad, Abdulrahman Document active directory network monitoring tool.	\$200.00	0.5	\$100.00
	Alfahhad, Abdulrahman Address notes within Segregation of Duties.	\$200.00	0.5	\$100.00
	Alfahhad, Abdulrahman Check the audit support status on control support prepared by internal audit.	\$200.00	0.5	\$100.00
	Azebu, Matt Inspect evidence of review of financial statements by Controller and documented as evidence of operating effectiveness of reporting controls	\$230.00	1.5	\$345.00
	Azebu, Matt Prepared agenda for meeting with S. Hunter and J. Garboden (PG&E) to discuss status of year-end audit procedures	\$230.00	1.0	\$230.00
	Bedi, Arpit Meeting with H. Chopra, S. Varshney, J. Hamner (Deloitte) to discuss the status of Substantive testing areas.	\$200.00	0.5	\$100.00
	Bedi, Arpit Meeting with H. Chopra, S. Varshney, A. Bedi, V. Hennessy (Deloitte) to discuss the status of indirect controls, investment risks, and service organization reports.	\$200.00	0.5	\$100.00
	Bedi, Arpit Update the entity level controls workpaper to assess whether designed and implemented accordingly.	\$200.00	3.0	\$600.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/14/2020				
Bedi, Arpit	Continue updating the entity level controls workpaper to assess whether designed and implemented accordingly.	\$200.00	3.0	\$600.00
Bedi, Arpit	Analyze the entity level controls workpaper to assess whether designed and implemented accordingly.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue analyzing the entity level controls workpaper to assess whether designed and implemented accordingly.	\$200.00	2.0	\$400.00
Bhavana, Nadakurthi	Reconcile journal entry data to trial balance for year end Journal Entry testing.	\$180.00	1.0	\$180.00
Boyce, Kyle	Update green house gas substantive workpaper for year end testing.	\$180.00	2.0	\$360.00
Boyce, Kyle	Update cost of electricity rollforward workpaper for year end.	\$180.00	2.5	\$450.00
Boyce, Kyle	Update the bilateral grid test of control workpaper with information from year end selections.	\$180.00	2.0	\$360.00
Boyce, Kyle	Work on cost of natural gas substantive testing workpaper.	\$180.00	3.0	\$540.00
Boyce, Kyle	Document information from invoice support into the gas invoice authorization control workpaper.	\$180.00	1.5	\$270.00
Boyce, Kyle	Document information obtained through discussions with Z. Birden (PG&E), the control owner of the gas journal entry and reconciliation controls, in the relevant test of control workpaper.	\$180.00	1.5	\$270.00
Brown, Erin	Document PG&E's entity control over policy standards and procedures.	\$180.00	2.0	\$360.00
Brown, Erin	Discussion with V. Hennessey (Deloitte) regarding Risk Management procedures performed within PG&E's entity-level controls.	\$180.00	1.5	\$270.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/14/2020				
Brown, Erin	Continue to prepare open item requests for supporting documentation over testing of PG&E's entity level controls.	\$180.00	2.5	\$450.00
Brown, Erin	Prepare open item requests for supporting documentation over testing of PG&E's entity level controls.	\$180.00	3.5	\$630.00
Brown, Erin	Meeting with R. Stanley (PG&E), V. Hennessy (Deloitte) regarding questions as part of the entity level control testing procedures.	\$180.00	0.5	\$90.00
Brown, Erin	Meeting with S. Ali (PG&E), V. Hennessy (Deloitte) regarding questions on samples selected during accounts payable testing.	\$180.00	0.5	\$90.00
Brown, Erin	Discussion with C. Baxter (PG&E) related to accounts payable subsequent invoice testing.	\$180.00	0.5	\$90.00
Chopra, Harshita	Prepare the cash confirmations for cash balance testing.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue to prepare the outstanding check testing in cash balance testing.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue drafting responses for questionnaire included in a form which outlines the filing and audit requirements when performing the interim review for a client per D&T.	\$180.00	2.0	\$360.00
Chopra, Harshita	Prepare documentation on cash reconciliation.	\$180.00	3.0	\$540.00
Chopra, Harshita	Draft responses for questionnaire on audit requirements around the annual financial statement.	\$180.00	3.0	\$540.00
Chopra, Harshita	Meeting with S. Varshney, A. Bedi, J. Hamner (Deloitte) to discuss the status of Substantive testing areas.	\$180.00	0.5	\$90.00
Chopra, Harshita	Meeting with S. Varshney, A. Bedi, V. Hennessy (Deloitte) to discuss the status of indirect controls, investment risks, and service organization reports.	\$180.00	0.5	\$90.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/14/2020				
Fazil, Mohamed	Review control on password confirmation for SAP system, Business Planning & Consolidation module.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Review control on password confirmation for SAP system, Business Warehouse module.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Review control on password confirmation for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Review control on password confirmation for SAP system, Governance, Risk and Compliance module.	\$230.00	0.5	\$115.00
Giamanco, Patrick	Call with W. Kipkirui, B. Rice, S. Jasinski (Deloitte) to discuss audit procedures to be performed around parameters and report logics for reports used in controls.	\$330.00	0.5	\$165.00
Guo, Amy	Continue updating documentation for year-end balancing accounts substantive testing.	\$120.00	3.5	\$420.00
Guo, Amy	Continue updating documentation for year-end balancing accounts substantive testing.	\$120.00	1.0	\$120.00
Guo, Amy	Update documentation for year-end balancing accounts substantive testing.	\$120.00	3.5	\$420.00
Hamner, Jack	Address notes within the interim balancing account substantive workpaper.	\$230.00	3.0	\$690.00
Hamner, Jack	Meeting with H. Chopra, S. Varshney, A. Bedi (Deloitte) to discuss the status of Substantive testing areas.	\$230.00	0.5	\$115.00
Hamner, Jack	Review the year end operating effectiveness of the Greenhouse Gas journal entry control.	\$230.00	3.0	\$690.00
Hamner, Jack	Review the operating effectiveness testing of electric procurement controls.	\$230.00	3.0	\$690.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/14/2020				
Hamner, Jack	Continue to review the year end operating effectiveness of the Greenhouse Gas journal entry control.	\$230.00	2.0	\$460.00
Harold, Matt	Discussion with J. Varkey, S. Jasinski, B. Rice, J. Ncho Oguie (Deloitte) regarding audit procedures around gas transmission asset retirement obligations.	\$380.00	0.5	\$190.00
Hennessy, Vincent	Document investments control procedures for plan asset.	\$230.00	3.0	\$690.00
Hennessy, Vincent	Discussion with P. Manning (PG&E) regarding timing of support requests and when we can expect to receive investment testing support.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Continue to document investment control procedures.	\$230.00	1.5	\$345.00
Hennessy, Vincent	Meeting with H. Chopra, S. Varshney, A. Bedi (Deloitte) to discuss the status of indirect controls, investment risks, and service organization reports.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Meeting with S. Ali (PG&E), E. Brown (Deloitte) regarding questions on samples selected during accounts payable testing.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Correspond with A. Brown (Deloitte) regarding updates to the client's accounts payable controls from the previous year.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Meeting with R. Stanley (PG&E), E. Brown (Deloitte) regarding questions as part of the entity level control testing procedures.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding Risk Management procedures performed within PG&E's entity-level controls.	\$230.00	1.5	\$345.00
Hennessy, Vincent	Correspond with S. Varshney (Deloitte) regarding support requests related to documentation of entity level controls.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/14/2020				
Jasinski, Samantha	Call with W. Kipkirui, B. Rice, P. Giamanco (Deloitte) to discuss audit procedures to be performed around parameters and report logics for reports used in controls.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review nuclear fuel inventory year-end risk assessment	\$290.00	1.5	\$435.00
Jasinski, Samantha	Review gas usage variance review control	\$290.00	1.5	\$435.00
Jasinski, Samantha	Discussion with J. Varkey, B. Rice, J. Ncho Oguie, M. Harold (Deloitte) regarding audit procedures around gas transmission asset retirement obligations.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review CIAC (contributions in audit of construction)/CAC (customer advances for construction) year-end risk assessment memo	\$290.00	1.5	\$435.00
Jasinski, Samantha	Review year-end worker's compensation risk assessment update workpaper	\$290.00	1.0	\$290.00
Jasinski, Samantha	Meeting with D. Demartini, J. Pitman (all PG&E) regarding the Company's control findings for advanced billing system rate change control	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Call with B. Rice, S. Jasinski, P. Giamanco (Deloitte) to discuss audit procedures to be performed around parameters and report logics for reports used in controls.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document year end privileged access testing for Meter Data Management System.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Address notes for year end for Privileged access control for Meter Data Management System.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Document year end Privileged access control for gas trades tracking system.	\$230.00	1.5	\$345.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/14/2020				
Kipkirui, Winnie	Document utility plant asset management system mapping based on information technology risk assessment.	\$230.00	3.0	\$690.00
Martin, Blake	Perform year end update of the postretirement benefits other than pension risk assessment memorandum.	\$230.00	0.5	\$115.00
Martin, Blake	Perform year end update of the benefits census data risk assessment memorandum.	\$230.00	1.0	\$230.00
Meredith, Wendy	Review draft settlement agreement related to nuclear facilities asset retirement filed with the California Public Utility Commission.	\$380.00	0.5	\$190.00
Misra, Saurabh	Continue to review interim SAP system controls general information technology control testing workpaper.	\$290.00	3.0	\$870.00
Misra, Saurabh	Review interim SAP system controls over monitoring control over privileged access.	\$290.00	3.0	\$870.00
Nambiar, Sachin	Complete testing on control to test New user access in SAP system, Enterprise Resource Planning Central Component module.	\$200.00	3.0	\$600.00
Nambiar, Sachin	Perform testing on control to review Change Management in SAP business warehouse (Business warehouse) system.	\$200.00	4.0	\$800.00
Ncho-Oguie, Jean-Denis	Discussion with J. Varkey, S. Jasinski, B. Rice, M. Harold (Deloitte) regarding audit procedures around gas transmission asset retirement obligations.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Pension Plan Asset Fair Value Retrospective analysis testing	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Other Plan Asset Fair Value Testing for non-pension asset.	\$380.00	1.0	\$380.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/14/2020				
Rice, Blake	Review entity level control workpaper.	\$230.00	2.0	\$460.00
Rice, Blake	Discussion with M. Liu (PG&E) regarding status of pension related requests.	\$230.00	0.5	\$115.00
Rice, Blake	Review company schedules to assess recoverable operating and maintenance expense population.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with J. Varkey, S. Jasinski, J. Ncho Oguie, M. Harold (Deloitte) regarding audit procedures around gas transmission asset retirement obligations.	\$230.00	0.5	\$115.00
Rice, Blake	Call with W. Kipkirui, S. Jasinski, P. Giamanco (Deloitte) to discuss audit procedures to be performed around parameters and report logics for reports used in controls.	\$230.00	0.5	\$115.00
Rice, Blake	Research business objects within business warehouse reports for capital allowance testing.	\$230.00	1.5	\$345.00
Rice, Blake	Prepare tax control workpaper.	\$230.00	1.0	\$230.00
Uy, Rycel	Continue to update documentation for year end balancing accounts substantive testing.	\$200.00	2.5	\$500.00
Uy, Rycel	Update documentation for year end balancing accounts substantive testing.	\$200.00	3.5	\$700.00
Varkey, Jamie	Discussion with S. Jasinski, B. Rice, J. Ncho Oguie, M. Harold (Deloitte) regarding audit procedures around gas transmission asset retirement obligations.	\$330.00	0.5	\$165.00
Varshney, Swati	Review cash substantive testing workpaper.	\$230.00	0.5	\$115.00
Varshney, Swati	Review the risk of the company based on various financial ratios drawn out of financial statements.	\$230.00	3.0	\$690.00
Varshney, Swati	Review the control design and implementation on indirect control related to control activities.	\$230.00	3.0	\$690.00

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Date	Description	Rate	Hours	Fees	
<i>2019 Audit Services</i>					
01/14/2020					
	Varshney, Swati	Draft responses for questionnaire on audit requirements when performing the interim review.	\$230.00	0.5	\$115.00
	Varshney, Swati	Meeting with H. Chopra, A. Bedi, J. Hamner (Deloitte) to discuss the status of Substantive testing areas.	\$230.00	0.5	\$115.00
	Varshney, Swati	Meeting with H. Chopra, A. Bedi, V. Hennessy (Deloitte) to discuss the status of indirect controls, investment risks, and service organization reports.	\$230.00	0.5	\$115.00
	Vineeth, Vineeth	Prepare journal entry reconciliation for quarter 4.	\$180.00	3.0	\$540.00
	Yuen, Jennifer	Prepare year-end tax summary memo to roll forward the procedures to be performed.	\$230.00	2.1	\$483.00
01/15/2020					
	Adams, Haley	Review support regarding procurement substantive testing populations.	\$230.00	1.0	\$230.00
	Adams, Haley	Call with J. Hamner (Deloitte) regarding procurement substantive testing populations.	\$230.00	1.0	\$230.00
	Azebu, Matt	Discussion with R. Uy (Deloitte) regarding controls relevant to contract types review.	\$230.00	0.5	\$115.00
	Azebu, Matt	Review the Company's quarterly fraud allegations report for potential new fraud risks and impacts to audit plan	\$230.00	1.5	\$345.00
	Azebu, Matt	Discussion with D. DeMartini (PG&E) regarding the internal controls identified related to power purchase agreements.	\$230.00	1.0	\$230.00
	Azebu, Matt	Review significant Q4 transactions and events for risk assessment considerations in preparation for year-end risk assessment update discussion.	\$230.00	2.0	\$460.00
	Azebu, Matt	Attend PG&E Year-End Audit Procedures Status Meeting with T. Gilliam, J. Ncho-Oguie, S. Jasinski, A. Brown (Deloitte).	\$230.00	1.0	\$230.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/15/2020				
Azebu, Matt	Meeting with S. Hunter, J. Garboden (PG&E), S. Jasinski (Deloitte) to discuss the status of year-end audit procedures.	\$230.00	0.5	\$115.00
Bedi, Arpit	Perform Debt substantive testing for FY19 audit.	\$200.00	3.0	\$600.00
Bedi, Arpit	Draft responses for the questionnaires specific to audit plan to enable completeness of audit procedures.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue drafting responses for the questionnaires specific to audit plan to enable completeness of audit procedures.	\$200.00	3.0	\$600.00
Bedi, Arpit	Further continue drafting responses for the questionnaires specific to audit plan to enable completeness of audit procedures.	\$200.00	3.0	\$600.00
Boyce, Kyle	Document information obtained from invoice support in the workpaper of the test of the control over electricity procurement invoice authorization.	\$180.00	1.0	\$180.00
Boyce, Kyle	Update the balance sheet consolidation workpaper with year end numbers including reconciling the numbers to the Company's version.	\$180.00	2.0	\$360.00
Boyce, Kyle	Discussion with A. Guo (Deloitte) regarding reconciling the Company's financial statements to each general ledger line item.	\$180.00	0.5	\$90.00
Boyce, Kyle	Document information from invoice selections in the cost of electricity year end workpaper.	\$180.00	1.0	\$180.00
Boyce, Kyle	Reconcile the green house gas inventory purchases and retirements from the inventory rollforward to the transfer history reconciliation.	\$180.00	2.0	\$360.00
Boyce, Kyle	Document information obtained from meeting with A. Gong (PG&E) in the test of control workpaper over the reconciliation of green house gas inventory balances.	\$180.00	1.0	\$180.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/15/2020				
Boyce, Kyle	Document information obtained from the green house gas journal entry package in the workpaper of the test of control over the journal entry.	\$180.00	0.5	\$90.00
Brown, Aaron	Attend PG&E Year-End Audit Procedures Status Meeting with T. Gilliam, J. Ncho-Oguie, S. Jasinski, M. Azebu (Deloitte).	\$290.00	1.0	\$290.00
Brown, Erin	Perform substantive testing over PG&E's operating and maintenance account balance.	\$180.00	1.0	\$180.00
Brown, Erin	Prepare open item requests for supporting documentation over testing of PG&E's entity level controls.	\$180.00	0.5	\$90.00
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding Plan Assets controls within the Investment and Business Finance department.	\$180.00	1.5	\$270.00
Brown, Erin	Document approach to testing PG&E journal entries.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding testing procedures for investment controls.	\$180.00	0.5	\$90.00
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding entity-level control procedures.	\$180.00	0.5	\$90.00
Brown, Erin	Document PG&E's monthly cash reconciliation process as a control with Customer Billings.	\$180.00	1.5	\$270.00
Brown, Erin	Document PG&E's control within Investment and Benefits finance to review annually Level 3 investments.	\$180.00	2.5	\$450.00
Brown, Erin	Document PG&E's control within Investment and Benefits finance to review the Net Asset Value of Level 3 investments.	\$180.00	2.5	\$450.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/15/2020				
Chopra, Harshita	Analyze the risk results for the entity through the use of various financial ratios and assess analyst reports to note if there are additional risks to be considered for the audit engagement.	\$180.00	2.5	\$450.00
Chopra, Harshita	Prepare the control design and implementation on indirect control related to control activities.	\$180.00	2.5	\$450.00
Chopra, Harshita	Assess controls at a Service Organization which are relevant to user entities' internal control over financial reporting.	\$180.00	1.0	\$180.00
Chopra, Harshita	Document controls at a Service Organization which are relevant to user entities' internal control over financial reporting.	\$180.00	0.5	\$90.00
Chopra, Harshita	Prepare the payroll testing workpaper for Pacific Gas and Electric Corporation.	\$180.00	1.0	\$180.00
Chopra, Harshita	Prepare the cash testing workpaper for Pacific Gas and Electric Corporation.	\$180.00	2.0	\$360.00
Fazil, Mohamed	Document control on change management for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Continue to document control on change management for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Review documentation on procedures around using computer program in performing audit procedures.	\$230.00	1.0	\$230.00
Gillam, Tim	Attend PG&E Year-End Audit Procedures Status Meeting with J. Ncho-Oguie, S. Jasinski, M. Azebu, A. Brown (Deloitte).	\$380.00	1.0	\$380.00
Guo, Amy	Update the pension assumptions testing working paper with 2019 benefits assumptions memo.	\$120.00	3.0	\$360.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/15/2020				
Guo, Amy	Discussion with K. Boyce (Deloitte) regarding reconciling the Company's financial statements to each general ledger line item.	\$120.00	0.5	\$60.00
Guo, Amy	Update the balance sheet consolidation workpaper with year end numbers to reconcile with the trial balance.	\$120.00	2.5	\$300.00
Guo, Amy	Update the management estimates workpaper with year end numbers.	\$120.00	2.0	\$240.00
Hamner, Jack	Review the year end cost of gas substantive workpaper.	\$230.00	3.0	\$690.00
Hamner, Jack	Review year end electric procurement substantive workpapers.	\$230.00	3.0	\$690.00
Hamner, Jack	Perform year end risk assessment rollforward procedures in relation to the Company's the price risk management instruments.	\$230.00	2.0	\$460.00
Hamner, Jack	Call with H. Adams (Deloitte) regarding procurement substantive testing populations.	\$230.00	1.0	\$230.00
Hamner, Jack	Prepare the year end regulatory balancing account rollforward testing workpaper.	\$230.00	2.0	\$460.00
Hennessy, Vincent	Discussion with P. Lui (PG&E) regarding Operations and Maintenance support for Income Statement testing.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding entity-level control procedures.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Continue to update the nuclear decommissioning trust memo which documents the controls of the nuclear decommissioning trusts within the investments testing.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Update nuclear decommissioning trust memo regarding the Company's processes and controls over their trust investments.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees	
<i>2019 Audit Services</i>					
01/15/2020					
	Hennessy, Vincent	Update nuclear decommissioning trust risks and related controls for 2019.	\$230.00	1.0	\$230.00
	Hennessy, Vincent	Continue to document investment control procedures.	\$230.00	2.0	\$460.00
	Hennessy, Vincent	Discussion with B. Martin (Deloitte) regarding testing procedures for investment controls.	\$230.00	0.5	\$115.00
	Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding testing procedures for investment controls.	\$230.00	0.5	\$115.00
	Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding Plan Assets controls within the Investment and Business Finance department.	\$230.00	1.5	\$345.00
	Jasinski, Samantha	Attend PG&E Year-End Audit Procedures Status Meeting with T. Gilliam, J. Ncho-Oguie, M. Azebu, A. Brown (Deloitte).	\$290.00	1.0	\$290.00
	Jasinski, Samantha	Review gas procurement invoice authorization control	\$290.00	1.0	\$290.00
	Jasinski, Samantha	Clarify documentation within substance of discussion workpaper from December audit committee meeting.	\$290.00	0.5	\$145.00
	Jasinski, Samantha	Review gas procurement invoice authorization control	\$290.00	0.5	\$145.00
	Jasinski, Samantha	Meeting with S. Hunter, J. Garboden (PG&E), M. Azebu (Deloitte) to discuss the status of year-end audit procedures.	\$290.00	0.5	\$145.00
	Kipkirui, Winnie	Document year control exception consideration in a consolidated worksheet for year end.	\$230.00	3.0	\$690.00
	Kipkirui, Winnie	Meeting with R. Respicio (PGE) to discuss control considerations relating to Oracle identity management system.	\$230.00	0.5	\$115.00
	Kipkirui, Winnie	Review SAP Change Management workpaper.	\$230.00	0.5	\$115.00
	Kipkirui, Winnie	Review year end control exception consideration to evaluate any impact to audit risks.	\$230.00	3.0	\$690.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/15/2020				
Martin, Blake	Document the Investments and Benefit Finance group's control for review and approval of investment portfolios.	\$230.00	2.0	\$460.00
Martin, Blake	Discussion with V. Hennessy (Deloitte) regarding testing procedures for investment controls.	\$230.00	0.5	\$115.00
Martin, Blake	Plan approach for second half of Journal Entry testing for second half of fiscal 2019.	\$230.00	1.0	\$230.00
Ncho-Oguie, Jean-Denis	Attend PG&E Year-End Audit Procedures Status Meeting with T. Gilliam, S. Jasinski, M. Azebu, A. Brown (Deloitte).	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Plan Asset internal control around quarterly review of authorized personnel.	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Plan Asset internal control around qualification of investment manager.	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Plan Asset summary sectional memo	\$380.00	2.0	\$760.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for plan asset walkthrough	\$380.00	2.0	\$760.00
Rice, Blake	Discussion with D. DeMartini (PG&E) regarding payroll request listing.	\$230.00	1.0	\$230.00
Rice, Blake	Research different assumptions included in Gas Transmission asset retirement obligation.	\$230.00	1.0	\$230.00
Rice, Blake	Review master audit file for status meeting.	\$230.00	1.5	\$345.00
Rice, Blake	Review unbilled revenue year end risk assessment.	\$230.00	1.0	\$230.00
Rice, Blake	Prepare year end materiality reassessment workpaper.	\$230.00	2.0	\$460.00
Rice, Blake	Discussion with T. White, J. Varkey (Deloitte) regarding public domain search for environmental audit procedures.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/15/2020				
Schloetter, Lexie	Close notes on reconciliation control workpaper related to regular regulatory assets.	\$200.00	2.0	\$400.00
Uy, Rycel	Continue to analyze 12/31/19 balances for year-end balancing accounts substantive testing.	\$200.00	3.5	\$700.00
Uy, Rycel	Continue to analyze 12/31/19 balances for year-end balancing accounts substantive testing.	\$200.00	3.5	\$700.00
Uy, Rycel	Analyze 12/31/19 balances for year-end balancing accounts substantive testing.	\$200.00	3.5	\$700.00
Varkey, Jamie	Discussion with T. White, B. Rice (Deloitte) regarding public domain search for environmental audit procedures.	\$330.00	0.5	\$165.00
Varshney, Swati	Assess controls at a Service Organization for user entities' internal control over financial reporting.	\$230.00	0.5	\$115.00
Varshney, Swati	Document controls at a Service Organization for user entities' internal control over financial reporting.	\$230.00	0.5	\$115.00
Varshney, Swati	Review the control design and implementation on indirect control related to control activities.	\$230.00	1.0	\$230.00
Varshney, Swati	Review responses for questionnaire on audit requirements when performing the interim review.	\$230.00	3.0	\$690.00
Varshney, Swati	Prepare the Debt substantive testing for Pacific Gas and Electric Corporation.	\$230.00	1.0	\$230.00
Varshney, Swati	Review the cash substantive testing for Pacific Gas and Electric Corporation.	\$230.00	1.0	\$230.00
White, Teal	Discussion with J. Varkey, B. Rice (Deloitte) regarding public domain search for environmental audit procedures.	\$380.00	0.5	\$190.00
Yuen, Jennifer	Continue to prepare year-end tax summary memo to roll forward the procedures to be performed.	\$230.00	2.3	\$529.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees	
<i>2019 Audit Services</i>					
01/15/2020					
	Yuen, Jennifer	Prepare email correspondence with B. Rice and N. Donahue (Deloitte) regarding planned procedures to perform around taxes.	\$230.00	1.0	\$230.00
	Zenk, Joe	Review findings memo related to environmental public domain search on environmental matters to evaluate the accounting estimate around environmental accrual.	\$380.00	0.9	\$342.00
01/16/2020					
	Alfahhad, Abdulrahman	Review auditor's report on service organization reports to review internal control environment.	\$200.00	0.5	\$100.00
	Alfahhad, Abdulrahman	Call with S. Misra, M. Fazil, P. Giamanco, W. Kipkirui (Deloitte) to discuss information technology audit testing status, evidence requests, open needs, and control exceptions.	\$200.00	1.0	\$200.00
	Alfahhad, Abdulrahman	Prepare audit support listing for information technology testing for year-end.	\$200.00	0.7	\$140.00
	Alfahhad, Abdulrahman	Update Segregation of Duties work paper.	\$200.00	0.5	\$100.00
	Alfahhad, Abdulrahman	Update changes implementation control workpaper on the procurement system.	\$200.00	0.8	\$160.00
	Alfahhad, Abdulrahman	Update status tracker for reviewing testing procedures performed by internal audit.	\$200.00	0.5	\$100.00
	Alfahhad, Abdulrahman	Update change management testing on Customer billing reporting module.	\$200.00	0.7	\$140.00
	Alfahhad, Abdulrahman	Meeting K. Worley (PG&E) to follow up on control testing performed by internal audit to perform reliance testing procedures.	\$200.00	0.2	\$40.00
	Alfahhad, Abdulrahman	Look up employee's job titles and names to evaluate the appropriateness of system access as part of the audit procedures around SAP system.	\$200.00	1.0	\$200.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/16/2020				
Alfahhad, Abdulrahman	Update new user access control for the gas trades tracking system.	\$200.00	0.8	\$160.00
Alfahhad, Abdulrahman	Update transferred user access control for the gas trades tracking system.	\$200.00	0.7	\$140.00
Azebu, Matt	Meeting with V. Hennessy, S. Jasinski, A. Kamra, S. Varshney, J. Hamner, B. Martin (Deloitte) regarding the current audit status to evaluate priorities in completing financial statement audit.	\$230.00	0.5	\$115.00
Azebu, Matt	Meeting with S. Jasinski, B. Rice, V. Hennessy (Deloitte) regarding audit support pending and the action plan on audit progress for topics discussed in status meeting.	\$230.00	1.0	\$230.00
Azebu, Matt	Meeting with V. Hennessy, J. Hamner, B. Martin, B. Rice, S. Jasinski, J. Ncho Oguie, W. Meredith, T. Gillam (Deloitte) regarding the status of each section of the audit.	\$230.00	1.0	\$230.00
Azebu, Matt	Review documentation of testing of design / operating effectiveness of internal controls related to natural gas and renewable commitments	\$230.00	1.0	\$230.00
Azebu, Matt	Prepared for discussion with T. Pemberton (PG&E) regarding significant Q4 activities and timing of year-end quality workpaper review	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with T. Gillam, W. Meredith, J. Ncho-Oguie, B. Rice, S. Jasinski, J. Hamner, V. Hennessey, B. Martin (Deloitte) regarding status year end risk assessment and substantive testing procedures.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with T. Gillam, W. Meredith, J. Ncho-Oguie, S. Jasinski, B. Rice, E. Reik, T. Pemberton (PG&E) regarding status of year end quality review workpapers.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/16/2020				
Azebu, Matt	Discussion with T. Gillam, W. Meredith, J. Ncho-Oguie, S. Jasinski, B. Rice (Deloitte) regarding impact of quarter 4 transactions on audit plan.	\$230.00	0.5	\$115.00
Azebu, Matt	Continue to review documentation of testing of design / operating effectiveness of internal controls related to natural gas and renewable commitments	\$230.00	2.0	\$460.00
Bedi, Arpit	Draft responses for the questionnaires specific to audit plan to enable completeness of audit procedures.	\$200.00	2.0	\$400.00
Bedi, Arpit	Perform Debt substantive testing for debt payments.	\$200.00	2.0	\$400.00
Bedi, Arpit	Continue drafting responses for the questionnaires specific to audit plan.	\$200.00	3.0	\$600.00
Bedi, Arpit	Further continue drafting responses for the questionnaires specific to audit plan.	\$200.00	2.0	\$400.00
Bhavana, Nadakurthi	Reconcile journal entry data to trial balance for year end Journal Entry testing.	\$180.00	1.0	\$180.00
Boyce, Kyle	Prepare the green house gas inventory rollforward.	\$180.00	2.0	\$360.00
Boyce, Kyle	Prepare the cost of natural gas rollforward workpaper.	\$180.00	3.5	\$630.00
Boyce, Kyle	Discussion with C. Yen (PG&E) regarding the rollforward of green house gas inventory.	\$180.00	1.0	\$180.00
Boyce, Kyle	Update cost of electricity rollforward workpaper for year end.	\$180.00	3.5	\$630.00
Boyce, Kyle	Update the test of the bilateral grid control workpaper.	\$180.00	1.0	\$180.00
Boyce, Kyle	Close notes on bilateral procurement substantive testing.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with V. Ngo (PG&E) regarding the quality assurance process over billings with usage variances with regards to Accounts Receivable controls.	\$180.00	0.5	\$90.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/16/2020				
Brown, Erin	Document testing over PG&E's control over electric usage variances within billings.	\$180.00	2.0	\$360.00
Brown, Erin	Discussion with V. Hennessy, B. Martin (Deloitte) regarding client support for the Source-to-Pay controls and substantive testing.	\$180.00	0.5	\$90.00
Brown, Erin	Perform open item requests for documentation of PG&E's entity level control over Short Term Incentive Programs.	\$180.00	1.0	\$180.00
Brown, Erin	Document PG&E's entity level control over the processes and procedures performed within the Board of Directors and Board Committees.	\$180.00	2.5	\$450.00
Brown, Erin	Document considerations over the competence of individuals performing control testing in internal audit to evaluate the appropriateness of using the work of internal audit as part of control testing plan.	\$180.00	2.5	\$450.00
Chopra, Harshita	Meeting with V. Hennessy (Deloitte) regarding service auditor report review documentation.	\$180.00	0.5	\$90.00
Chopra, Harshita	Continue to assess controls at a Service Organization which are relevant to user entities' internal control over financial reporting.	\$180.00	3.0	\$540.00
Chopra, Harshita	Prepare the cash testing workpaper for Pacific Gas and Electric Corporation.	\$180.00	2.5	\$450.00
Chopra, Harshita	Assess controls at a Service Organization which are relevant to user entities' internal control over financial reporting.	\$180.00	1.5	\$270.00
Chopra, Harshita	Draft responses for questionnaire on audit requirements around the annual financial statement.	\$180.00	2.0	\$360.00
Chopra, Harshita	Document controls at a Service Organization which are relevant to user entities' internal control over financial reporting.	\$180.00	1.5	\$270.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/16/2020				
Chopra, Harshita	Continue to document controls at a Service Organization which are relevant to user entities' internal control over financial reporting.	\$180.00	3.0	\$540.00
Fazil, Mohamed	Meeting with W. Kipkirui, P. Giamanco, S. Misra (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Call with S. Misra, A. Alfahhad, P. Giamanco, W. Kipkirui (Deloitte) to discuss information technology audit testing status, evidence requests, open needs, and control exceptions.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Prepare year-end testing around control implementation in SAP system, Business Planning & Consolidation module.	\$230.00	1.5	\$345.00
Fogarty, Ellen	Review benefit assumption around discount rate.	\$380.00	0.1	\$38.00
Giamanco, Patrick	Meeting with W. Kipkirui, M. Fazil, S. Misra (Deloitte) to discuss the current status of the information technology audit.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Call with S. Misra, M. Fazil, A. Alfahhad, W. Kipkirui (Deloitte) to discuss information technology audit testing status, evidence requests, open needs, and control exceptions.	\$330.00	1.0	\$330.00
Gillam, Tim	Meeting with V. Hennessy, J. Hamner, B. Martin, B. Rice, M. Azebu, S. Jasinski, J. Ncho Oguie, W. Meredith (Deloitte) regarding the status of each section of the audit.	\$380.00	1.0	\$380.00
Gillam, Tim	Discussion with W. Meredith, J. Ncho Oguie, B. Rice, S. Jasinski, M. Azebu, J. Hamner, V. Hennessey, B. Martin (Deloitte) regarding status year end risk assessment and substantive testing procedures.	\$380.00	1.0	\$380.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/16/2020				
Gillam, Tim	Discussion with W. Meredith, J. Ncho-Oguie, S. Jasinski, M. Azebu, B. Rice (Deloitte) regarding impact of quarter 4 transactions on audit plan.	\$380.00	0.5	\$190.00
Gillam, Tim	Discussion with W. Meredith, J. Ncho-Oguie, S. Jasinski, B. Rice, M. Azebu, E. Reik, T. Pemberton (PG&E) regarding status of year end quality review workpapers.	\$380.00	0.5	\$190.00
Guo, Amy	Update the Balanced Sheet Final Analytics and Scoping Reassessment working paper with year end numbers.	\$120.00	1.5	\$180.00
Guo, Amy	Analyze selections for management override controls testing.	\$120.00	1.0	\$120.00
Hamner, Jack	Discussion with L. Schloetter (Deloitte), S. Sims (PG&E) related to regulatory accounting document control testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Meeting with M. Azebu, V. Hennessy, S. Jasinski, A. Kamra, S. Varshney, B. Martin (Deloitte) regarding the current audit status to assess priorities in completing financial statement audit. .	\$230.00	0.5	\$115.00
Hamner, Jack	Respond to questions from H. Chopra (Deloitte) to perform testing around cash.	\$230.00	1.5	\$345.00
Hamner, Jack	Review the year end substantive electric testing workpaper - California Independent Operator electricity purchases and sales.	\$230.00	1.0	\$230.00
Hamner, Jack	Perform year end risk assessment rollforward procedures in relation to the Company's the price risk management instruments.	\$230.00	2.0	\$460.00
Hamner, Jack	Discussion with T. Gillam, W. Meredith, J. Ncho-Oguie, B. Rice, S. Jasinski, M. Azebu, V. Hennessey, B. Martin (Deloitte) regarding status year end risk assessment and substantive testing procedures.	\$230.00	1.0	\$230.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/16/2020				
Hamner, Jack	Document invoice support details to test property, plant, and equipment year-end balance.	\$230.00	2.0	\$460.00
Hamner, Jack	Meeting with V. Hennessy, B. Martin, B. Rice, M. Azebu, S. Jasinski, J. Ncho Oguie, W. Meredith, T. Gillam (Deloitte) regarding the status of each section of the audit.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Meeting with H. Chopra (Deloitte) regarding service auditor report review documentation.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Meeting with R. Uy (Deloitte), A. Mawhorter (PG&E) regarding annual audit questions related to suspected or known fraudulent activity.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with B. Martin, E. Brown (Deloitte) regarding client support for the Source-to-Pay controls and substantive testing.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Meeting with S. Jasinski, M. Azebu, B. Rice (Deloitte) regarding audit support pending and the action plan on audit progress for topics discussed in status meeting.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Continue to document investment control procedures.	\$230.00	3.0	\$690.00
Hennessy, Vincent	Discussion with T. Gillam, W. Meredith, J. Ncho-Oguie, B. Rice, S. Jasinski, M. Azebu, J. Hamner, B. Martin (Deloitte) regarding status year end risk assessment and substantive testing procedures.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Document nuclear decommissioning trust control procedures.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Meeting with M. Azebu, S. Jasinski, A. Kamra, S. Varshney, J. Hamner, B. Martin (Deloitte) regarding the current audit status to evaluate priorities in completing financial statement audit.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/16/2020				
Hennessy, Vincent	Meeting with J. Hamner, B. Martin, B. Rice, M. Azebu, S. Jasinski, J. Ncho Oguie, W. Meredith, T. Gillam (Deloitte) regarding the status of each section of the audit.	\$230.00	1.0	\$230.00
Jasinski, Samantha	Discussion with T. Gillam, W. Meredith, J. Ncho-Oguie, B. Rice, M. Azebu, J. Hamner, V. Hennessy, B. Martin (Deloitte) regarding status year end risk assessment and substantive testing procedures.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Meeting with M. Azebu, V. Hennessy, A. Kamra, S. Varshney, J. Hamner, B. Martin (Deloitte) regarding the current audit status to evaluate priorities in completing financial statement audit.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Meeting with V. Hennessy, J. Hamner, B. Martin, B. Rice, M. Azebu, J. Ncho Oguie, W. Meredith, T. Gillam (Deloitte) regarding the status of each section of the audit.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review year-end updates to the pension risk assessment workpaper	\$290.00	2.0	\$580.00
Jasinski, Samantha	Review electric procurement invoice authorization control	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review electric grid approval control	\$290.00	0.5	\$145.00
Jasinski, Samantha	Meeting with M. Azebu, B. Rice, V. Hennessy (Deloitte) regarding audit support pending and the action plan on audit progress for topics discussed in status meeting.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Discussion with T. Gillam, W. Meredith, J. Ncho-Oguie, B. Rice, M. Azebu, E. Reik, T. Pemberton (PG&E) regarding status of year end quality review workpapers.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discussion with T. Gillam, W. Meredith, J. Ncho-Oguie, M. Azebu, B. Rice (Deloitte) regarding impact of quarter 4 transactions on audit plan.	\$290.00	0.5	\$145.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/16/2020				
Kamra, Akanksha	Meeting with M. Azebu, V. Hennessy, S. Jasinski, S. Varshney, J. Hamner, B. Martin (Deloitte) regarding the current audit status to assess priorities in completing financial statement audit.	\$290.00	0.5	\$145.00
Kamra, Akanksha	Perform assessment of year-end debt workpaper.	\$290.00	0.5	\$145.00
Kipkirui, Winnie	Call with S. Misra, M. Fazil, A. Alfahhad, P. Giamanco (Deloitte) to discuss information technology audit testing status, evidence requests, open needs, and control exceptions.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Address notes for year end procedures for customer care and billing system privileged access.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Document year end procedures for customer care and billing system privileged access.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Meeting with M. Fazil, P. Giamanco, S. Misra (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Discussion with K. Worley (PG&E) on the restriction setting on the production environment of SAP system.	\$230.00	0.5	\$115.00
Martin, Blake	Close within the Long-Term Disability Risk Assessment Memorandum.	\$230.00	1.0	\$230.00
Martin, Blake	Discussion with R. Uy (Deloitte) regarding client support for pension controls and substantive testing.	\$230.00	0.5	\$115.00
Martin, Blake	Close notes within the Mortality Assumption Memorandum.	\$230.00	1.0	\$230.00
Martin, Blake	Close notes within the Operating & Maintenance Guided Risk Assessment.	\$230.00	1.0	\$230.00
Martin, Blake	Discussion with V. Hennessy, E. Brown (Deloitte) regarding client support for the Source-to-Pay controls and substantive testing.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/16/2020				
Martin, Blake	Discussion with T. Gillam, W. Meredith, J. Ncho-Oguie, B. Rice, S. Jasinski, M. Azebu, J. Hamner, V. Hennessey (Deloitte) regarding status year end risk assessment and substantive testing procedures.	\$230.00	1.0	\$230.00
Martin, Blake	Meeting with V. Hennessy, J. Hamner, B. Rice, M. Azebu, S. Jasinski, J. Ncho Oguie, W. Meredith, T. Gillam (Deloitte) regarding the status of each section of the audit.	\$230.00	1.0	\$230.00
Martin, Blake	Close notes within the Accounts Payable Guided Risk Assessment.	\$230.00	2.0	\$460.00
Martin, Blake	Review the Journal Entry Testing Summary Memorandum from the first half of fiscal year 2019.	\$230.00	1.0	\$230.00
Martin, Blake	Meeting with M. Azebu, V. Hennessy, S. Jasinski, A. Kamra, S. Varshney, J. Hamner (Deloitte) regarding the current audit status to assess priorities in completing financial statement audit.	\$230.00	0.5	\$115.00
Meredith, Wendy	Discussion with T. Gillam, J. Ncho-Oguie, B. Rice, S. Jasinski, M. Azebu, J. Hamner, V. Hennessey, B. Martin (Deloitte) regarding status year end risk assessment and substantive testing procedures.	\$380.00	1.0	\$380.00
Meredith, Wendy	Discussion with T. Gillam, J. Ncho-Oguie, S. Jasinski, B. Rice, M. Azebu, E. Reik, T. Pemberton (PG&E) regarding status of year end quality review workpapers.	\$380.00	0.5	\$190.00
Meredith, Wendy	Discussion with T. Gillam, J. Ncho-Oguie, S. Jasinski, M. Azebu, B. Rice (Deloitte) regarding impact of quarter 4 transactions on audit plan.	\$380.00	0.5	\$190.00
Misra, Saurabh	Meeting with W. Kipkirui, M. Fazil, P. Giamanco (Deloitte) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/16/2020				
Misra, Saurabh	Call with M. Fazil, A. Alfahhad, P. Giamanco, W. Kipkirui (Deloitte) to discuss information technology audit testing status, evidence requests, open needs, and control exceptions.	\$290.00	1.0	\$290.00
Misra, Saurabh	Review interim SAP system controls over monitoring control over change management.	\$290.00	1.5	\$435.00
Misra, Saurabh	Continue to review interim SAP system controls over monitoring control over change management.	\$290.00	3.0	\$870.00
Nambiar, Sachin	Complete testing on control to test monthly batch job review in SAP system, Enterprise Resource Planning Central Component module.	\$200.00	3.0	\$600.00
Pemberton, Tricia	Discussion with T. Gillam, W. Meredith, J. Ncho-Oguie, S. Jasinski, B. Rice, M. Azebu, E. Reik (PG&E) regarding status of year end quality review workpapers.	\$380.00	0.5	\$190.00
Reik, John	Discussion with T. Gillam, W. Meredith, J. Ncho-Oguie, S. Jasinski, B. Rice, M. Azebu, T. Pemberton (PG&E) regarding status of year end quality review workpapers.	\$330.00	0.5	\$165.00
Rice, Blake	Meeting with S. Jasinski, M. Azebu, V. Hennessy (Deloitte) regarding audit support pending and the action plan on audit progress for topics discussed in status meeting.	\$230.00	1.0	\$230.00
Rice, Blake	Prepare engagement quality reviewer package for interim revenue testing.	\$230.00	1.5	\$345.00
Rice, Blake	Discussion with T. Gillam, W. Meredith, J. Ncho-Oguie, S. Jasinski, M. Azebu, E. Reik, T. Pemberton (PG&E) regarding status of year end quality review workpapers.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with T. Gillam, W. Meredith, J. Ncho-Oguie, S. Jasinski, M. Azebu (Deloitte) regarding impact of quarter 4 transactions on audit plan.	\$230.00	0.5	\$115.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/16/2020				
Rice, Blake	Discussion with J. Yung (PG&E) regarding gas transmission and storage rate case depreciation rate change.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with T. Gillam, W. Meredith, J. Ncho-Oguie, S. Jasinski, M. Azebu, J. Hamner, V. Hennessey, B. Martin (Deloitte) regarding status year end risk assessment and substantive testing procedures.	\$230.00	1.0	\$230.00
Rice, Blake	Meeting with V. Hennessy, J. Hamner, B. Martin, M. Azebu, S. Jasinski, J. Ncho Oguie, W. Meredith, T. Gillam (Deloitte) regarding the status of each section of the audit.	\$230.00	1.0	\$230.00
Rice, Blake	Prepare tax control workpaper.	\$230.00	1.0	\$230.00
Schloetter, Lexie	Document selections related to the regulatory accounting documents.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with J. Hamner (Deloitte), S. Sims (PG&E) related to regulatory accounting document control testing.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Close notes for year end update on revenue sectional memo.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Meeting with Z. Birden (PG&E) to discuss the Gas Balancing Account Revenue Reconciliation.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Meeting with E. Li (PG&E) to discuss review of the Electric and Gas Balancing Account Revenue Reconciliation.	\$200.00	1.0	\$200.00
Uy, Rycel	Reconcile reserves balances in the PG&E trial balance for interim and year-end.	\$200.00	1.0	\$200.00
Uy, Rycel	Analyze selections from approver table and change logs for management override controls testing.	\$200.00	2.5	\$500.00
Uy, Rycel	Meeting with V. Hennessy (Deloitte), A. Mawhorter (PG&E) regarding annual audit questions related to suspected or known fraudulent activity.	\$200.00	0.5	\$100.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/16/2020				
Uy, Rycel	Discussion with B. Martin (Deloitte) regarding client support for pension controls and substantive testing.	\$200.00	0.5	\$100.00
Uy, Rycel	Analyze December 2019 recurring journal entry logs for management override control testing.	\$200.00	0.5	\$100.00
Uy, Rycel	Analyze client support items for pension substantive testing.	\$200.00	2.0	\$400.00
Varshney, Swati	Prepare the cash substantive testing for Pacific Gas and Electric Corporation.	\$230.00	0.5	\$115.00
Varshney, Swati	Assess controls at a Service Organization which are relevant to user entities' internal control over financial reporting.	\$230.00	0.5	\$115.00
Varshney, Swati	Meeting with M. Azebu, V. Hennessy, S. Jasinski, A. Kamra, J. Hamner, B. Martin (Deloitte) regarding the current audit status to evaluate priorities in completing financial statement audit.	\$230.00	0.5	\$115.00
Varshney, Swati	Prepare the guided risk assessment of Investment which include various tailoring and risk assessment questions.	\$230.00	2.5	\$575.00
Varshney, Swati	Review responses for questionnaire on audit requirements when performing the interim review.	\$230.00	1.0	\$230.00
Varshney, Swati	Review the risk results for the entity through the use of various financial ratios and assess analyst reports to note if there are additional risks to be considered for the audit engagement.	\$230.00	2.0	\$460.00
Vineeth, Vineeth	Continue to prepare journal entry reconciliation for quarter 4.	\$180.00	2.0	\$360.00
Vineeth, Vineeth	Perform data assessment on journal entry testing population.	\$180.00	2.0	\$360.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/17/2020				
Alfahhad, Abdulrahman	Perform testing around general information technology controls to roll forward interim testing conclusion to year-end.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui (Deloitte) to discuss work assignment for the general information technology control testing.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Meeting with P. Toung (PG&E) to discuss Lessee Segregation of Duties process.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui (Deloitte), R. Respicio (PG&E) to discuss audit evidence around testing SAP system profiles on the Oracle identity management system catalogue.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Update workpaper tracker to evaluate current audit status.	\$200.00	0.2	\$40.00
Azebu, Matt	Discussion with T. Gillam, A. Guo, J. Ncho-Oguie, S. Jasinski, B. Martin (Deloitte) regarding status year end risk assessment and substantive testing procedures.	\$230.00	1.0	\$230.00
Azebu, Matt	Review memo summarizing our year-end risk assessment considerations related to journal entry testing for management override of controls.	\$230.00	2.0	\$460.00
Azebu, Matt	Review PG&E's internal control documentation related to contracts type listing in preparation for discussion with T. Yura (PG&E).	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy, S. Jasinski (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion S. Jasinski, J. Hamner, V. Hennessy, B. Martin, K. Boyce, E. Brown (Deloitte) regarding audit progress and status update.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/17/2020				
Azebu, Matt	Discussion with V. Hennessy (Deloitte) regarding investment testing complications and action items.	\$230.00	0.5	\$115.00
Azebu, Matt	Review parameters to be used for selecting journal entries in connection with testing for management override of controls.	\$230.00	1.5	\$345.00
Bedi, Arpit	Draft responses for the questionnaires specific to audit plan.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue drafting responses for the questionnaires specific to audit plan.	\$200.00	3.0	\$600.00
Bedi, Arpit	Further continue drafting responses for the questionnaires specific to audit plan.	\$200.00	3.0	\$600.00
Bedi, Arpit	Further continue drafting responses for the questionnaires specific to audit plan.	\$200.00	2.0	\$400.00
Bedi, Arpit	Meeting with S. Jasinski, H. Chopra, S. Varshney, J. Hamner (Deloitte) to discuss the status of Substantive testing areas.	\$200.00	1.5	\$300.00
Boyce, Kyle	Discussion with J. Hamner (Deloitte) regarding the cost of gas substantive testing purchased gas account substantive analytic.	\$180.00	1.0	\$180.00
Boyce, Kyle	Discussion with J. Hamner (Deloitte) regarding year end audit procedures related to green house gas.	\$180.00	1.0	\$180.00
Boyce, Kyle	Prepare the cost of gas substantive workpaper.	\$180.00	2.0	\$360.00
Boyce, Kyle	Discussion S. Jasinski, M. Azebu, J. Hamner, V. Hennessy, B. Martin, E. Brown (Deloitte) regarding audit progress and status update.	\$180.00	0.5	\$90.00
Boyce, Kyle	Prepare year end selections for substantive green house gas testing.	\$180.00	0.5	\$90.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/17/2020				
Boyce, Kyle	Discussion with B. Martin, J. Hamner, E. Brown, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy, S. Jasinski, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$180.00	1.0	\$180.00
Boyce, Kyle	Update cost of electricity rollforward workpaper for year end.	\$180.00	2.0	\$360.00
Brown, Aaron	Review PG&E's Pension Accounting Policy and Deloitte Year-end Audit Risk Assessment for other post-retirement medical liability balance.	\$290.00	1.0	\$290.00
Brown, Aaron	Review PG&E's Pension Accounting Policy and Deloitte Year-end Audit Risk Assessment for other post-retirement life insurance liability balance.	\$290.00	0.5	\$145.00
Brown, Erin	Discussion S. Jasinski, M. Azebu, J. Hamner, V. Hennessy, B. Martin, K. Boyce (Deloitte) regarding audit progress and status update.	\$180.00	0.5	\$90.00
Brown, Erin	Perform substantive testing over recoverable expenses within Operating and Maintenance.	\$180.00	2.0	\$360.00
Brown, Erin	Discussion with B. Rice, V. Hennessy, L. Schloetter (Deloitte) regarding year end testing over recoverable expenses within Operating and Maintenance.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with L. Schloetter (Deloitte), C. Fong (PG&E) regarding supporting documentation with regards to recoverable expenses within Operating and Maintenance.	\$180.00	0.5	\$90.00
Brown, Erin	Address notes with regards to documentation of Meter to Cash billing controls.	\$180.00	1.0	\$180.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/17/2020				
Brown, Erin	Discussion with B. Martin, J. Hamner, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy, S. Jasinski, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$180.00	1.0	\$180.00
Chopra, Harshita	Document controls at a Service Organization which are relevant to user entities' internal control over financial reporting.	\$180.00	4.0	\$720.00
Chopra, Harshita	Prepare the control design and implementation on indirect control related to control activities.	\$180.00	1.5	\$270.00
Chopra, Harshita	Assess controls at a Service Organization which are relevant to user entities' internal control over financial reporting.	\$180.00	4.0	\$720.00
Chopra, Harshita	Meeting with S. Jasinski, S. Varshney, A. Bedi, J. Hamner (Deloitte) to discuss the status of Substantive testing areas.	\$180.00	1.5	\$270.00
Cochran, James	Review control testing documentation for user access review control tested through interim period.	\$380.00	0.5	\$190.00
Dugan, Anne	Discussion between A. Dugan, J. Denis Oguie, B. Rice (Deloitte), T. Wedlake, and S. Moore (PG&E) regarding tax controls related to fixed assets.	\$330.00	1.0	\$330.00
Fannin, Sam	Perform review on regulatory balancing account around utility plant.	\$330.00	2.0	\$660.00
Fannin, Sam	Perform review on regulatory balancing account around liability.	\$330.00	2.0	\$660.00
Fazil, Mohamed	Review control on password setting for SAP system, Governance, Risk and Compliance module.	\$230.00	1.0	\$230.00
Gillam, Tim	Discussion with A. Guo, J. Ncho-Oguie, S. Jasinski, M. Azebu, B. Martin (Deloitte) regarding status year end risk assessment and substantive testing procedures.	\$380.00	1.0	\$380.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/17/2020				
Goswami, Pratiti	Continue to document audit support around prices for the valuation testing for plan asset.	\$230.00	2.0	\$460.00
Guo, Amy	Document selections for management override controls.	\$120.00	1.5	\$180.00
Guo, Amy	Update year end balances in the benefit risk assessment analyst.	\$120.00	1.5	\$180.00
Guo, Amy	Update the Balanced Sheet Final Analytics and Scoping Reassessment working paper with year end numbers.	\$120.00	2.5	\$300.00
Guo, Amy	Discussion with T. Gillam, J. Ncho-Oguie, S. Jasinski, M. Azebu, B. Martin (Deloitte) regarding status year end risk assessment and substantive testing procedures.	\$120.00	1.0	\$120.00
Guo, Amy	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, B. Rice, R. Uy, L. Schloetter, V. Hennessy, S. Jasinski, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$120.00	1.0	\$120.00
Hamner, Jack	Perform control testing around operating effectiveness of the Company's property, plant, and equipment controls.	\$230.00	2.0	\$460.00
Hamner, Jack	Discussion with K. Boyce (Deloitte) regarding year end audit procedures related to green house gas.	\$230.00	1.0	\$230.00
Hamner, Jack	Discussion S. Jasinski, M. Azebu, V. Hennessy, B. Martin, K. Boyce, E. Brown (Deloitte) regarding audit progress and status update.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with B. Martin, E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy, S. Jasinski, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00
Hamner, Jack	Meeting with S. Jasinski, H. Chopra, S. Varshney, A. Bedi (Deloitte) to discuss the status of Substantive testing areas.	\$230.00	1.5	\$345.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/17/2020				
Hamner, Jack	Pull debt support for H. Chopra (Deloitte) to test debt account balances.	\$230.00	1.5	\$345.00
Hamner, Jack	Discussion with K. Boyce (Deloitte) regarding the cost of gas substantive testing purchased gas account substantive analytic.	\$230.00	1.0	\$230.00
Harold, Matt	Review comparable company's asset retirement obligation listing in order to perform benchmark testing for risk assessment.	\$380.00	2.0	\$760.00
Hennessy, Vincent	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, S. Jasinski, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Discussion with B. Rice, L. Schloetter, E. Brown (Deloitte) regarding year end testing over recoverable expenses within Operating and Maintenance.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Meeting with K. Mallonee (PG&E), R. Uy (Deloitte) regarding annual audit questions related to suspected fraudulent activity.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Prepare nuclear decommissioning trust materiality workpaper for the current year.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Review nuclear decommission trust investment support received from P. Manning (PG&E) to check whether it corresponds to what was received last year.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion S. Jasinski, M. Azebu, J. Hamner, B. Martin, K. Boyce, E. Brown (Deloitte) regarding audit progress and status update.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with P. Manning (PG&E) regarding status of support requested and issues encountered while trying to obtain support.	\$230.00	1.0	\$230.00

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Fees Sorted by Category for the Fee Period

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<i>2019 Audit Services</i>				
01/17/2020				
Hennessy, Vincent	Review confirmations received from third-party custodian to assess the information requested was provided.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Discussion with M. Azebu (Deloitte) regarding investment testing complications and action items.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review electric revenue usage rate review control workpaper.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Review year-end bilateral and independent system operators procurement grid review control.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Discussion with T. Gillam, A. Guo, J. Ncho-Oguie, M. Azebu, B. Martin (Deloitte) regarding status year end risk assessment and substantive testing procedures.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Meeting with H. Chopra, S. Varshney, A. Bedi, J. Hamner (Deloitte) to discuss the status of Substantive testing areas.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Review year-end procurement control operating effectiveness selections.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Meeting with P. Ong, J. Hong, N. Rojas (PG&E), J. Ncho-Oguie (Deloitte) regarding Asset Retirement Obligation estimation changes.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Discussion M. Azebu, J. Hamner, V. Hennessy, B. Martin, K. Boyce, E. Brown (Deloitte) regarding audit progress and status update.	\$290.00	0.5	\$145.00
Kipkirui, Winnie	Perform testing of rollforward procedures to prepare year-end update on internal control effectiveness.	\$230.00	1.5	\$345.00

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<i>2019 Audit Services</i>				
01/17/2020				
Kipkirui, Winnie	Meeting with A. Alfahhad (Deloitte), R. Respicio (PG&E) to discuss audit evidence around testing SAP system profiles on the Oracle identity management system catalogue.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with A. Alfahhad (Deloitte) to discuss work assignment for the general information technology control testing.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Evaluate user access roles listed in business warehouse reports to assess the appropriateness of user access.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Meeting with C. Lee, T. Yuen, S.L. Currie (PG&E) to discuss the current information technology Audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Prepare agenda for discussion during the information technology audit meeting with C. Lee, T. Yuen, S.L. Currie (PG&E).	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Prepare documentation around consideration around control exception during year end.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Review documentation of evidences pending for SAP security team to be escalated.	\$230.00	0.6	\$138.00
Lnu, Nikita	Continue to draft responses for the questionnaires specific to audit plan to enable audit procedures.	\$200.00	1.5	\$300.00
Lnu, Nikita	Draft responses for the questionnaires specific to audit plan to enable audit procedures.	\$200.00	3.0	\$600.00
Lnu, Nikita	Continue to draft responses for the questionnaires specific to audit plan to enable audit procedures.	\$200.00	3.0	\$600.00
Lnu, Nikita	Continue to draft responses for the questionnaires specific to audit plan to enable audit procedures.	\$200.00	2.0	\$400.00
Martin, Blake	Perform year end update of the benefits census data risk assessment memorandum.	\$230.00	2.5	\$575.00

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<i>2019 Audit Services</i>				
01/17/2020				
Martin, Blake	Discussion with T. Gillam, A. Guo, J. Ncho-Oguie, S. Jasinski, M. Azebu (Deloitte) regarding status year end risk assessment and substantive testing procedures.	\$230.00	1.0	\$230.00
Martin, Blake	Perform year end update within the Postretirement Benefits other than Pension Risk Assessment.	\$230.00	1.0	\$230.00
Martin, Blake	Discussion with J. Hamner, E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy, S. Jasinski, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00
Martin, Blake	Close notes within the Accounts Payable Guided Risk Assessment.	\$230.00	3.5	\$805.00
Martin, Blake	Close notes within the Operating & Maintenance Guided Risk Assessment.	\$230.00	1.0	\$230.00
Martin, Blake	Discussion S. Jasinski, M. Azebu, J. Hamner, V. Hennessy, K. Boyce, E. Brown (Deloitte) regarding audit progress and status update.	\$230.00	0.5	\$115.00
Misra, Saurabh	Review interim SAP system controls over monitoring control over restricted access.	\$290.00	3.0	\$870.00
Misra, Saurabh	Continue to review interim SAP system controls over monitoring control over restricted access.	\$290.00	3.0	\$870.00
Munjal, Chahat	Prepare the reconciliation for investment testing.	\$200.00	1.0	\$200.00
Nambiar, Sachin	Continue to prepare testing on control to test developer access in SAP system, Enterprise Resource Planning Central Component module.	\$200.00	2.5	\$500.00
Nambiar, Sachin	Complete testing on control to test developer access in SAP system, Enterprise Resource Planning Central Component module.	\$200.00	2.5	\$500.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/17/2020				
Ncho-Oguie, Jean-Denis	Meeting with P. Ong, J. Hong, N. Rojas (PG&E), S. Jasinski (Deloitte) regarding Asset Retirement Obligation estimation changes.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Discussion with T. Gillam, A. Guo, S. Jasinski, M. Azebu, B. Martin (Deloitte) regarding status year end risk assessment and substantive testing procedures.	\$380.00	1.0	\$380.00
Rice, Blake	Discussion between A. Dugan, J. Denis Oguie, B. Rice (Deloitte), T. Wedlake, and S. Moore (PG&E) regarding tax controls related to fixed assets.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, A. Guo, R. Uy, L. Schloetter, V. Hennessy, S. Jasinski, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with V. Hennessy, L. Schloetter, E. Brown (Deloitte) regarding year end testing over recoverable expenses within Operating and Maintenance.	\$230.00	1.0	\$230.00
Rice, Blake	Review pension related schedules for testing of pension obligation.	\$230.00	1.0	\$230.00
Rice, Blake	Prepare year end critical audit matters for audit opinion.	\$230.00	2.0	\$460.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte), C. Fong (PG&E) regarding supporting documentation with regards to recoverable expenses within Operating and Maintenance.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with B. Rice, V. Hennessy, E. Brown (Deloitte) regarding year end testing over recoverable expenses within Operating and Maintenance.	\$200.00	1.0	\$200.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/17/2020				
Schloetter, Lexie	Discussion with A. Duran (PG&E) related to review of the Electric and Gas Revenue Reconciliation review control procedures.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, V. Hennessy, S. Jasinski, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with T. Pinn (PG&E) related to review of the Gas Revenue Reconciliation review control procedures.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with C. Fong (PGE&) to obtain detail for operating and maintenance expense selections.	\$200.00	0.5	\$100.00
Uy, Rycel	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, A. Guo, B. Rice, L. Schloetter, V. Hennessy, S. Jasinski, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$200.00	1.0	\$200.00
Uy, Rycel	Update documentation for benefit assumptions testing.	\$200.00	2.0	\$400.00
Uy, Rycel	Meeting with K. Mallonee (PG&E), V. Hennessy (Deloitte) regarding annual audit questions related to suspected fraudulent activity.	\$200.00	0.5	\$100.00
Uy, Rycel	Document selections for management override controls testing.	\$200.00	1.5	\$300.00
Varshney, Swati	Assess controls at a Service Organization which are relevant to user entities' internal control over financial reporting.	\$230.00	1.0	\$230.00
Varshney, Swati	Prepare the payroll testing workpaper for Electric Corporation.	\$230.00	0.5	\$115.00
Varshney, Swati	Compare the previous year amounts for the year-ending 2018 in current 10K for 2019 with 10K 2018 financial statement.	\$230.00	1.0	\$230.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees	
<i>2019 Audit Services</i>					
01/17/2020					
	Varshney, Swati	Review the control design and implementation on indirect control related to control activities.	\$230.00	2.0	\$460.00
	Varshney, Swati	Prepare the payroll testing workpaper for Pacific Gas.	\$230.00	0.5	\$115.00
	Varshney, Swati	Meeting with S. Jasinski, H. Chopra, A. Bedi, J. Hamner (Deloitte) to discuss the status of Substantive testing areas.	\$230.00	1.5	\$345.00
	Vineeth, Vineeth	Continue to perform data assessment on journal entry testing population.	\$180.00	1.0	\$180.00
	Yadav, Divya Singh	Continue to compare the previous year amounts for the year-ending 2018 in current 10K for 2019 with 10K 2018 financial statement.	\$180.00	3.5	\$630.00
	Yadav, Divya Singh	Compare the previous year amounts for the year-ending 2018 in current 10K for 2019 with 10K 2018 financial statement.	\$180.00	3.0	\$540.00
01/18/2020					
	Azebu, Matt	Review public utility commission filing related to order instituting investigation into locate & mark practices and documented the related risk assessment considerations	\$230.00	2.0	\$460.00
	Azebu, Matt	Review testing of design and operating effectiveness of internal controls related to investment-related disclosures	\$230.00	1.0	\$230.00
	Azebu, Matt	Documented memorandum summarizing the procedures performed and considerations related to identification of affiliates for purposes of maintaining auditor independence	\$230.00	2.5	\$575.00
	Bedi, Arpit	Draft responses for the questionnaires specific to audit plan to enable completeness of audit procedures.	\$200.00	3.0	\$600.00
	Bedi, Arpit	Continue drafting responses for the questionnaires specific to audit plan.	\$200.00	3.0	\$600.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/18/2020				
Bedi, Arpit	Further continue drafting responses for the questionnaires specific to audit plan.	\$200.00	2.0	\$400.00
Boyce, Kyle	Work on green house gas year end substantive workpaper.	\$180.00	2.5	\$450.00
Boyce, Kyle	Update green house gas substantive testing workpaper with information from third party support.	\$180.00	2.0	\$360.00
Boyce, Kyle	Close notes on procurement test of control workpapers.	\$180.00	3.5	\$630.00
Brown, Erin	Document PG&E's risk assessment with regards to amounts due to customers as of year end.	\$180.00	1.0	\$180.00
Brown, Erin	Document PG&E's risk assessment with regards to Materials and Supplies as of year end.	\$180.00	1.5	\$270.00
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding testing procedures around operating and maintenance expense testing.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with L. Schloetter (Deloitte) regarding the documentation of recoverable expenses within Operating and Maintenance testing.	\$180.00	1.0	\$180.00
Brown, Erin	Perform substantive testing over recoverable expenses within Operating and Maintenance.	\$180.00	1.0	\$180.00
Hamner, Jack	Document the year-end operating effectiveness of the Regulatory Accounting Document control.	\$230.00	3.5	\$805.00
Hamner, Jack	Address notes within the Regulatory Accounting Document review control.	\$230.00	3.5	\$805.00
Hennessy, Vincent	Update customer accounts receivable risk assessment for year end updates.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Prepare nuclear decommissioning trust controls related to trust withdrawals.	\$230.00	1.5	\$345.00
Hennessy, Vincent	Review expense controls to assess whether they are addressing the risks and that testing is complete.	\$230.00	3.0	\$690.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees	
<i>2019 Audit Services</i>					
01/18/2020					
	Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding testing procedures around operating and maintenance expense testing.	\$230.00	1.0	\$230.00
	Jasinski, Samantha	Reveiw disputed claims risk assessment memo.	\$290.00	1.0	\$290.00
	Jasinski, Samantha	Review year end long term disability risk assessment update memo.	\$290.00	1.0	\$290.00
	Martin, Blake	Discussion with B. Rice, R. Uy (Deloitte) regarding pension substantive testing.	\$230.00	0.5	\$115.00
	Martin, Blake	Close notes within the Accounts Payable Guided Risk Assessment.	\$230.00	1.5	\$345.00
	Martin, Blake	Close notes within the Postretirement Benefits other than Pension Risk Assessment.	\$230.00	1.0	\$230.00
	Meredith, Wendy	Review materiality update memo.	\$380.00	0.5	\$190.00
	Munjal, Chahat	Make selection to test activities within investments	\$200.00	2.5	\$500.00
	Rice, Blake	Review work priorities for the audit team in advance of the audit status meeting.	\$230.00	1.0	\$230.00
	Rice, Blake	Prepare public domain search workpaper for testing of environmental year end risk assessment.	\$230.00	2.0	\$460.00
	Rice, Blake	Discussion with B. Martin, R. Uy (Deloitte) regarding pension substantive testing.	\$230.00	0.5	\$115.00
	Rice, Blake	Prepare tax control workpapers.	\$230.00	2.0	\$460.00
	Salisam, Soujanya	Perform reconciliation of journal entry population with trial balance.	\$200.00	3.0	\$600.00
	Schloetter, Lexie	Gather support for the regulatory accounting document selections.	\$200.00	0.5	\$100.00
	Schloetter, Lexie	Discussion with E. Brown (Deloitte) regarding the documentation of recoverable expenses within Operating and Maintenance testing.	\$200.00	1.0	\$200.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/18/2020				
Schloetter, Lexie	Document operating effectiveness control selections related to electric revenue control workpaper.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Document operating effectiveness control selections related to gas revenue control workpaper.	\$200.00	2.0	\$400.00
Uy, Rycel	Discussion with B. Rice, B. Martin (Deloitte) regarding pension substantive testing.	\$200.00	0.5	\$100.00
Uy, Rycel	Document testing of 2019 pension plan.	\$200.00	3.5	\$700.00
Uy, Rycel	Document pensions assumptions testing.	\$200.00	3.5	\$700.00
Varshney, Swati	Prepare the guided risk assessment of Investment, which include various tailoring and risk assessment questions.	\$230.00	2.0	\$460.00
Varshney, Swati	Review the control design and implementation on indirect control related to control activities.	\$230.00	0.5	\$115.00
Varshney, Swati	Prepare substantive testing of debt of pacific gas and electric corporation.	\$230.00	0.5	\$115.00
Varshney, Swati	Respond to various questions from H. Chopra (Deloitte) around the master map checklist for substantive section.	\$230.00	1.0	\$230.00
Varshney, Swati	Prepare the payroll substantive testing workpaper for Pacific Gas and Electric Corporation.	\$230.00	2.0	\$460.00
Varshney, Swati	Prepare equity substantive testing for pacific gas and electric corporation.	\$230.00	2.0	\$460.00
01/19/2020				
Bhattacharya, Ayush	Address utility plant asset management system privileged access review notes.	\$200.00	2.0	\$400.00
Bhattacharya, Ayush	Document year end utility plan tracking system around segregation of duties review control.	\$200.00	2.0	\$400.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees	
<i>2019 Audit Services</i>					
01/19/2020					
	Bhattacharya, Ayush	Address comments on Oracle database around utility plant asset management system.	\$200.00	3.0	\$600.00
	Meenakshi, Meenakshi	Prepare documentation around the appropriateness of the actuarial methodology used.	\$230.00	3.0	\$690.00
01/20/2020					
	Alfahhad, Abdulrahman	Meeting with W. Kipkirui, P. Giamanco, B. Long, A. Bhattacharya (Deloitte) to discuss the current status of the information technology audit.	\$200.00	0.5	\$100.00
	Alfahhad, Abdulrahman	Meeting with R. Respicio (PG&E) to discuss controls around Oracle identify management system's control consideration.	\$200.00	1.0	\$200.00
	Alfahhad, Abdulrahman	Meeting with W. Kipkirui, A. Bhattacharya (Deloitte) to discuss year end work assignment for the general information technology control testing.	\$200.00	0.5	\$100.00
	Azebu, Matt	Review communication to audit committee summarizing independence matters.	\$230.00	0.5	\$115.00
	Azebu, Matt	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00
	Azebu, Matt	Review the segment reporting analysis memo prepared by K. Mallonee (PG&E) .	\$230.00	1.5	\$345.00
	Azebu, Matt	Review summary of PG&E's filings on Form 8-K for financial statement impacts and to identify changes to audit plan as needed.	\$230.00	2.5	\$575.00
	Azebu, Matt	Review audit committee letter summarizing New York Stock Exchange quality requirements.	\$230.00	1.5	\$345.00
	Bedi, Arpit	Draft responses for the questionnaires specific to audit plan.	\$200.00	2.5	\$500.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/20/2020				
Bedi, Arpit	Continue drafting responses for the questionnaires specific to audit plan.	\$200.00	3.0	\$600.00
Bedi, Arpit	Further continue drafting responses for the questionnaires specific to audit plan.	\$200.00	3.0	\$600.00
Bedi, Arpit	Discussion with V. Hennessy, J. Hamner, B. Rice, H. Chopra, A. Kamra (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$200.00	0.5	\$100.00
Bedi, Arpit	Update risk assessment of account balances based on year-end balances.	\$200.00	1.5	\$300.00
Bedi, Arpit	Perform debt substantive testing for the financial year ending on December 2019.	\$200.00	1.5	\$300.00
Bhattacharya, Ayush	Meeting with W. Kipkirui, P. Giamanco, B. Long, A. Alfahhad (Deloitte) to discuss the current status of the information technology audit.	\$200.00	0.5	\$100.00
Bhattacharya, Ayush	Clear notes around Oracle database for customer care and billing system.	\$200.00	1.0	\$200.00
Bhattacharya, Ayush	Clear notes within network privileged access.	\$200.00	2.0	\$400.00
Bhattacharya, Ayush	Meeting with W. Kipkirui, A. Alfahhad (Deloitte) to discuss year end work assignment for the general information technology control testing.	\$200.00	0.5	\$100.00
Bhattacharya, Ayush	Clear notes within utility plan tracking system around segregation of duties review control.	\$200.00	2.0	\$400.00
Boyce, Kyle	Close notes on test of electric procurement invoice authorization control workpaper.	\$180.00	1.0	\$180.00
Boyce, Kyle	Update mapping (classification) of general ledger accounts.	\$180.00	2.0	\$360.00
Boyce, Kyle	Close notes on the cost of electricity year end substantive workpaper.	\$180.00	2.5	\$450.00
Boyce, Kyle	Update risk of material misstatement for electric energy procurement workpaper.	\$180.00	1.5	\$270.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/20/2020				
Boyce, Kyle	Plan year end testing of controls related to the financial close and reporting process.	\$180.00	1.5	\$270.00
Boyce, Kyle	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$180.00	1.0	\$180.00
Brown, Erin	Perform control testing over Human Resource entity-level controls, to testing background checks occur for newly hired employees.	\$180.00	1.0	\$180.00
Brown, Erin	Address notes to subsequent invoice testing within Source to Pay controls.	\$180.00	2.5	\$450.00
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding clearing notes over documentation of Source to Pay controls.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding the support needed for entity level controls.	\$180.00	0.5	\$90.00
Brown, Erin	Address notes to controls surrounding the review and approval of purchase orders within Source to Pay.	\$180.00	1.5	\$270.00
Brown, Erin	Discussion with L. Schloetter (Deloitte) regarding documentation of recoverable expenses for Operating and Maintenance testing.	\$180.00	1.5	\$270.00
Brown, Erin	Discussion with B. Martin, J. Hamner, S. Jasinski, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$180.00	1.0	\$180.00
Brown, Erin	Perform control testing on Human Resource entity-level controls, to testing background checks occur for newly hired employees.	\$180.00	2.0	\$360.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/20/2020				
Chopra, Harshita	Continue to prepare the control design and implementation on indirect control related to control activities.	\$180.00	1.0	\$180.00
Chopra, Harshita	Prepare the control design and implementation on indirect control related to control activities.	\$180.00	3.0	\$540.00
Chopra, Harshita	Discussion with V. Hennessy, J. Hamner, B. Rice, A. Kamra, A. Bedi (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$180.00	0.5	\$90.00
Chopra, Harshita	Assess the independence of the audit engagement team members engaged on the PG&E audit.	\$180.00	2.0	\$360.00
Chopra, Harshita	Continue analyzing the risks of material misstatements associated with financial statement line items and disclosures, controls to address identified risks and plan testing steps.	\$180.00	4.0	\$720.00
Chopra, Harshita	Analyze the risks of material misstatements associated with financial statement line items and disclosures, controls to address identified risks and plan testing steps.	\$180.00	2.5	\$450.00
Cochran, James	Meeting with P. Giamanco, B. Long (Deloitte) to discuss current audit status.	\$380.00	0.5	\$190.00
Cochran, James	Review control testing documentation for periodic user access review control tested through interim period.	\$380.00	0.5	\$190.00
Fannin, Sam	Discussion with J. Hamner, R. Uy (Deloitte) to address notes on regulatory balancing account controls testing.	\$330.00	0.5	\$165.00
Fannin, Sam	Perform review on regulatory assets account.	\$330.00	1.5	\$495.00
Fazil, Mohamed	Meeting with S. Misra, B. Long (Deloitte) to discuss performing rollforward procedures around general information technology control testing procedures around general information technology control testing.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/20/2020				
Fazil, Mohamed	Run script to extract system roles and users who have access to the financially relevant reports to verify appropriateness of access given.	\$230.00	2.5	\$575.00
Fazil, Mohamed	Meeting with W. Kipkirui, P. Giamanco, B. Long, S. Misra (Deloitte) to discuss the control exceptions around business warehouse reports.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Complete privileged access documentation for SAP system, Governance, Risk and Compliance module.	\$230.00	3.0	\$690.00
Fazil, Mohamed	Document change management control for SAP system, Governance, Risk and Compliance module.	\$230.00	2.0	\$460.00
Giamanco, Patrick	Meeting with W. Kipkirui, B. Long, A. Bhattacharya, A. Alfahhad (Deloitte) to discuss the current status of the information technology audit.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting with W. Kipkirui, B. Long, S. Misra, M. Fazil (Deloitte) to discuss the control exceptions around business warehouse reports.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Meeting with J. Cochran, B. Long (Deloitte) to discuss current audit status.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting with B. Long (Deloitte) to discuss audit status for the information technology control testing.	\$330.00	0.5	\$165.00
Guo, Amy	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, K. Boyce, B. Rice, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$120.00	1.0	\$120.00
Guo, Amy	Update the Balanced Sheet Final Analytics and Scoping Reassessment working paper with year end numbers.	\$120.00	1.0	\$120.00
Guo, Amy	Analyze regulatory asset and liability reconciliation support for control workpaper testing.	\$120.00	1.0	\$120.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/20/2020				
Hamner, Jack	Document the operating effectives of the Company's Regulatory Accounting Document (RAD) control for the selected yearend selections.	\$230.00	3.0	\$690.00
Hamner, Jack	Continue to document the operating effectives of the Company's Regulatory Accounting Document (RAD) control for the selected yearend selections.	\$230.00	3.5	\$805.00
Hamner, Jack	Discussion with S. Fannin, R. Uy (Deloitte) to address notes on regulatory balancing account controls testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with B. Martin, E. Brown, S. Jasinski, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00
Hamner, Jack	Address notes in the Greenhouse Gas substantive testing workpaper.	\$230.00	3.0	\$690.00
Hamner, Jack	Discussion with V. Hennessy, B. Rice, H. Chopra, A. Kamra, A. Bedi (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding clearing notes over documentation of Source to Pay controls.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Continue to review entity level control workpapers to create a listing of support needed to complete.	\$230.00	3.0	\$690.00
Hennessy, Vincent	Review expenditures control workpapers.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Discussion with J. Hamner, B. Rice, H. Chopra, A. Kamra, A. Bedi (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding the support needed for entity level controls.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/20/2020				
Hennessy, Vincent	Discussion with L. Schloetter (Deloitte) regarding review notes related to testing procedures of entity level controls.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Complete year end risk assessment for customer account's receivable account.	\$230.00	1.0	\$230.00
Jasinski, Samantha	Review the customer risk assessment year-end risk assessment workpaper.	\$290.00	0.8	\$232.00
Jasinski, Samantha	Address notes within electric and gas usage report testing workpaper.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review pension demographic data analytics specialist scoping memo.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review pension demographic data analytics specialist summary memo.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$290.00	1.0	\$290.00
K, Kavya	Prepare control documentation around restricted access to implement changes to system, Enterprise Resource Planning Central Component module.	\$200.00	2.0	\$400.00
K, Kavya	Continue to prepare user access restriction control for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	3.0	\$600.00
Kamra, Akanksha	Assess results from Deloitte Signal to assess for the financial ratios and check impact on the financial statements.	\$290.00	2.0	\$580.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/20/2020				
Kamra, Akanksha	Discussion with V. Hennessy, J. Hamner, B. Rice, H. Chopra, A. Bedi (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$290.00	0.5	\$145.00
Kamra, Akanksha	Review the master maps to assess the documentation required throughout the audit plan.	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long, S. Misra, M. Fazil (Deloitte) to discuss the control exceptions around business warehouse reports.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with R. Respicio, G. Ghioparde (PG&E) to discuss recertification enquiries around recertification performed in Q4 2019.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long, A. Bhattacharya, A. Alfahhad (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Address notes for year end documentation for Advanced Billings System's Privileged access control.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Address notes for year end documentation for gas trades tracking system's Privileged access control.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Address notes for year end documentation for IAM, Meter Data Management System and active directory password settings.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Meeting with A. Bhattacharya, A. Alfahhad (Deloitte) to discuss year end work assignment for the general information technology control testing.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document evaluation of service auditor's reports for the procurement system, including mapping of controls to client environment.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Address notes for year end documentation for network Password settings.	\$230.00	3.0	\$690.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/20/2020				
Long, Brittany	Meeting with P. Giamanco (Deloitte) to discuss audit status for the information technology control testing.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with J. Cochran, P. Giamanco (Deloitte) to discuss current audit status.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with R. Respicio (PG&E) to review year-end inquiries.	\$290.00	1.5	\$435.00
Long, Brittany	Meeting with W. Kipkirui, P. Giamanco, S. Misra, M. Fazil (Deloitte) to discuss the control exceptions around business warehouse reports.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with W. Kipkirui, P. Giamanco, A. Bhattacharya, A. Alfahhad (Deloitte) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with M. Fazil, S. Misra (Deloitte) to discuss performing rollforward procedures around general information technology control testing.	\$290.00	0.5	\$145.00
Martin, Blake	Close notes within the Long-Term Disability Risk Assessment Memorandum.	\$230.00	1.0	\$230.00
Martin, Blake	Review the Benefits Plan Year End Substantive testing workpaper.	\$230.00	3.0	\$690.00
Martin, Blake	Discussion with R. Uy (Deloitte) regarding benefits plan year end substantive testing.	\$230.00	0.5	\$115.00
Martin, Blake	Close notes within the Benefits Census Data Risk Assessment Memorandum.	\$230.00	2.0	\$460.00
Martin, Blake	Discussion with J. Hamner, E. Brown, S. Jasinski, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00
Meredith, Wendy	Review year end risk assessment updates for 2019 audit.	\$380.00	0.5	\$190.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/20/2020				
Misra, Saurabh	Meeting with W. Kipkirui, P. Giamanco, B. Long, M. Fazil (Deloitte) to discuss the control exceptions around business warehouse reports.	\$290.00	1.0	\$290.00
Misra, Saurabh	Meeting with M. Fazil, B. Long (Deloitte) to discuss performing rollforward procedures around general information technology control testing.	\$290.00	0.5	\$145.00
Misra, Saurabh	Review interim SAP system controls over access security.	\$290.00	1.5	\$435.00
Munjal, Chahat	Prepare audit documentation on testing activities within investments	\$200.00	2.0	\$400.00
Nambiar, Sachin	Complete testing on Password configuration for SAP system, Governance Risk and Compliance module.	\$200.00	3.0	\$600.00
Rice, Blake	Discussion with J. Hamner, E. Brown, S. Jasinski, K. Boyce, A. Guo, B. Martin, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with V. Hennessy, J. Hamner, H. Chopra, A. Kamra, A. Bedi (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	0.5	\$115.00
Rice, Blake	Prepare Tax control workpapers.	\$230.00	1.5	\$345.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte) regarding documentation of recoverable expenses for Operating and Maintenance testing.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Discussion with V. Hennessy (Deloitte) regarding review notes related to testing procedures of entity level controls.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Close notes in reconciliation control related to regulatory assets.	\$200.00	3.0	\$600.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/20/2020				
Schloetter, Lexie	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, K. Boyce, A. Guo, B. Rice, R. Uy, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$200.00	1.0	\$200.00
Uy, Rycel	Document benefit plan year end substantive testing.	\$200.00	3.5	\$700.00
Uy, Rycel	Continue to document benefit plan year end substantive testing.	\$200.00	3.5	\$700.00
Uy, Rycel	Discussion with B. Martin (Deloitte) regarding benefits plan year end substantive testing.	\$200.00	0.5	\$100.00
Uy, Rycel	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, K. Boyce, A. Guo, B. Rice, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$200.00	1.0	\$200.00
Uy, Rycel	Discussion with S. Fannin, J. Hamner (Deloitte) to address notes on regulatory balancing account controls testing.	\$200.00	0.5	\$100.00
Uy, Rycel	Document benefit plan assumption memo review control testing.	\$200.00	2.0	\$400.00
Uy, Rycel	Address notes on regulatory balancing account controls testing.	\$200.00	0.5	\$100.00
01/21/2020				
Alfahhad, Abdulrahman	Update customer care and billing system's Batch Job Monitoring control.	\$200.00	0.8	\$160.00
Alfahhad, Abdulrahman	Update Advanced Billings System's New User Access workpaper.	\$200.00	0.8	\$160.00
Alfahhad, Abdulrahman	Update new user access control for the gas trades tracking system.	\$200.00	0.2	\$40.00
Alfahhad, Abdulrahman	Update Advanced Billings System's Batch Job Monitoring Workpaper.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui (Deloitte), T. Nguyen, I. Karkala (PG&E) to obtain SAP evidences for exposure check being performed for FY'19.	\$200.00	1.2	\$240.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/21/2020				
	Alfahhad, Abdulrahman Update Oracle New User Access Workpaper.	\$200.00	0.8	\$160.00
	Alfahhad, Abdulrahman Update year-end testing for change management workpaper.	\$200.00	1.5	\$300.00
	Alfahhad, Abdulrahman Update utility plant asset management system around Batch Job Monitoring.	\$200.00	0.5	\$100.00
	Alfahhad, Abdulrahman Update utility plant asset management system around Changes Implementer.	\$200.00	0.5	\$100.00
	Alfahhad, Abdulrahman Update control over transferred users in Customer billing reporting module.	\$200.00	1.0	\$200.00
	Alfahhad, Abdulrahman Update Customer billing reporting module Segregation of Duties Workpaper.	\$200.00	0.8	\$160.00
	Alfahhad, Abdulrahman Update Oracle identity management system around transferred user access controls.	\$200.00	0.2	\$40.00
	Alfahhad, Abdulrahman Update terminated user access control for the gas trades tracking system.	\$200.00	0.5	\$100.00
	Alfahhad, Abdulrahman Update transferred user access control for the gas trades tracking system.	\$200.00	0.3	\$60.00
	Azebu, Matt Discussion with V. Hennessy (Deloitte) regarding the valuation policy of the Company.	\$230.00	0.5	\$115.00
	Azebu, Matt Review updated documentation in risk assessment considerations related to accounts payable and operating and maintenance expenses.	\$230.00	2.5	\$575.00
	Azebu, Matt Review documentation of journal entries that were profiled out based on selected testing parameters and did not warrant further testing as it relates to risk of management override of controls.	\$230.00	2.0	\$460.00
	Bedi, Arpit Perform debt substantive testing for the financial year ending on December 2019.	\$200.00	2.0	\$400.00
	Bedi, Arpit Continue performing debt substantive testing for the financial year ending on December 2019.	\$200.00	2.0	\$400.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/21/2020				
Bedi, Arpit	Draft responses for the questionnaires specific to audit plan to enable completeness of audit procedures.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue drafting responses for the questionnaires specific to audit plan to enable completeness of audit procedures.	\$200.00	2.0	\$400.00
Bedi, Arpit	Further continue drafting responses for the questionnaires specific to audit plan to enable completeness of audit procedures.	\$200.00	2.0	\$400.00
Bhattacharya, Ayush	Meeting with W. Kipkirui (Deloitte) to discuss notes on Oracle database workpaper.	\$200.00	0.5	\$100.00
Boyce, Kyle	Document information from client support in the test of control workpaper over requests made to the Company's chart of accounts.	\$180.00	2.0	\$360.00
Boyce, Kyle	Discussion with C. Yen (PG&E) regarding the purchased gas balancing account reconciliation for December 2019.	\$180.00	0.5	\$90.00
Boyce, Kyle	Perform year end testing of controls related to the financial close and reporting process.	\$180.00	1.0	\$180.00
Boyce, Kyle	Prepare the cost of natural gas year end substantive workpaper.	\$180.00	3.5	\$630.00
Boyce, Kyle	Continue to prepare the cost of natural gas year end substantive workpaper.	\$180.00	1.5	\$270.00
Boyce, Kyle	Tie the Company's financial statements to the general ledger accounts.	\$180.00	1.0	\$180.00
Boyce, Kyle	Document information from invoice support in the independent system operator substantive year end workpaper.	\$180.00	3.0	\$540.00
Brown, Erin	Meeting with S. Ali (PG&E), V. Hennessy (Deloitte) regarding data support request for accounts payable testing.	\$180.00	1.0	\$180.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/21/2020				
Brown, Erin	Discussion with A. Guo (Deloitte) regarding documentation of the meter to cash exposure analysis with regards to controls over the implementation of gas rate changes.	\$180.00	0.5	\$90.00
Brown, Erin	Discussion with L. Schloetter (Deloitte) regarding documentation of recoverable expenses for Operating and Maintenance testing.	\$180.00	1.5	\$270.00
Brown, Erin	Document Accounts Payable subsequent invoice testing for invoices posted from 1/6/2020-1/19/2020.	\$180.00	2.0	\$360.00
Brown, Erin	Discussion with A. Guo (Deloitte) regarding documentation of the review and approval of purchase orders within source to pay.	\$180.00	0.5	\$90.00
Chopra, Harshita	Assess the independence of the audit engagement team members engaged on the PG&E audit to comply with independence requirement.	\$180.00	2.0	\$360.00
Chopra, Harshita	Draft responses for questionnaire on audit requirements around the annual financial statement.	\$180.00	3.0	\$540.00
Chopra, Harshita	Assess controls at a Service Organization which are relevant to user entities' internal control over financial reporting.	\$180.00	0.5	\$90.00
Cochran, James	Meeting with P. Giamanco, B. Long (Deloitte) to prepare for management meeting to discuss year-end control consideration.	\$380.00	0.5	\$190.00
Fannin, Sam	Perform review on regulatory liabilities account.	\$330.00	2.0	\$660.00
Giamanco, Patrick	Meeting with J. Cochran, B. Long (Deloitte) to prepare for management meeting to discuss year-end control consideration.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Review control exceptions identified from the fourth quarter.	\$330.00	1.0	\$330.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/21/2020				
Guo, Amy	Analyze regulatory asset and liability reconciliation support for control workpaper testing.	\$120.00	1.0	\$120.00
Guo, Amy	Discussion with E. Brown (Deloitte) regarding documentation of the meter to cash exposure analysis with regards to controls over the implementation of gas rate changes.	\$120.00	0.5	\$60.00
Guo, Amy	Review gas rates for control workpaper testing.	\$120.00	1.0	\$120.00
Guo, Amy	Analyze gas rates for control workpaper testing.	\$120.00	1.0	\$120.00
Guo, Amy	Analyze invoices for control workpaper testing.	\$120.00	3.0	\$360.00
Guo, Amy	Discussion with E. Brown (Deloitte) regarding documentation of the review and approval of purchase orders within source to pay.	\$120.00	0.5	\$60.00
Hamner, Jack	Address notes in the Greenhouse Gas controls testing workpapers.	\$230.00	3.5	\$805.00
Hamner, Jack	Address notes within the substantive analytic to test the Company's energy procurement balancing account receivables and payables.	\$230.00	2.0	\$460.00
Hamner, Jack	Address notes within the substantive analytic to test the Company's energy procurement balancing account receivables and payables.	\$230.00	3.5	\$805.00
Hamner, Jack	Pull invoice support for the construction work in progress additions substantive testing.	\$230.00	3.0	\$690.00
Hennessy, Vincent	Discussion with P. Manning (PG&E) regarding investment support required for substantive testing.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Review investment controls to assess risks are being addressed and testing procedures have been completed.	\$230.00	2.0	\$460.00
Hennessy, Vincent	Review support for investment testing to assess if able to make selections from it.	\$230.00	1.5	\$345.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/21/2020				
Hennessy, Vincent	Discussion with M. Azebu (Deloitte) regarding the valuation policy of the Company.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Close notes in the PG&E Public Company Accounting Oversight Board fees workpaper by researching if there are outstanding fees payable to the Board.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with B. Martin (Deloitte) regarding journal entry support to assess whether population is complete.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with P. Lui (PG&E) regarding the operating and maintenance reconciliation for testing procedures.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Meeting with S. Ali (PG&E), E. Brown (Deloitte) regarding data support request for accounts payable testing.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Review entity level control workpapers to create a listing of support needed to complete for the client.	\$230.00	2.0	\$460.00
Hennessy, Vincent	Discussion with W. Chan (PG&E) regarding support needed for entity level controls.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Revise audit committee communications presentation based upon updated audit considerations.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review agenda for meeting with PG&E accounting managers.	\$290.00	0.3	\$87.00
Jasinski, Samantha	Clear notes within procurement control workpapers.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Discussion with J. Ncho-Oguie, B. Rice, L. Schloetter (Deloitte), D. Kenna, D. Demartini (PG&E) regarding year end accounts payable and subsequent invoice controls.	\$290.00	0.5	\$145.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/21/2020				
Jasinski, Samantha	Perform preliminary review of accounts payable cutoff testing selections 1 through 5 to assess whether the expenses were recorded within the proper period.	\$290.00	2.0	\$580.00
K, Kavya	Update workpaper tracker to evaluate current audit status.	\$200.00	3.0	\$600.00
K, Kavya	Create user listing to perform testing around SAP system, Business Planning & Consolidation module.	\$200.00	2.0	\$400.00
Kamra, Akanksha	Review the requirements and guidance on the nature, timing, and extent of procedures to be performed as part of the Q4 2019 review procedures.	\$290.00	3.0	\$870.00
Kipkirui, Winnie	Document consolidated worksheet contain interim and year end control exceptions to understand their impact to any audit risks.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Meeting with A. Bhattacharya (Deloitte) to discuss notes on Oracle database workpaper.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Perform comparison of business warehouse report to the recertification performed in Quarter 3 in 2019.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with A. Alfaahad (Deloitte), T. Nguyen, I. Karkala (PG&E) to obtain SAP evidences for exposure check being performed for FY'19.	\$230.00	1.2	\$276.00
Kipkirui, Winnie	Review business warehouse SAP report to test reports used in internal controls	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Review Oracle database and addressing of notes to same.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Review utility plant asset management system privileged workpaper.	\$230.00	0.5	\$115.00
Long, Brittany	Meeting with J. Cochran, P. Giamanco (Deloitte) to prepare for management meeting to discuss year-end control consideration.	\$290.00	0.5	\$145.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/21/2020				
Long, Brittany	Meeting with S. Misra (Deloitte) to review the status of the information technology control testing.	\$290.00	0.5	\$145.00
Long, Brittany	Draft meeting agenda to prepare meeting with management around control exception consideration.	\$290.00	1.0	\$290.00
Martin, Blake	Review the Benefits Plan Year End substantive testing.	\$230.00	1.0	\$230.00
Martin, Blake	Review Benefits Assumption memorandum review control testing documentation.	\$230.00	4.5	\$1,035.00
Martin, Blake	Continue to reconcile journal entry data for year end Journal Entry testing.	\$230.00	3.0	\$690.00
Martin, Blake	Discussion with V. Hennessy (Deloitte) regarding journal entry support to assess whether population is complete.	\$230.00	0.5	\$115.00
Martin, Blake	Reconcile journal entry data for year end Journal Entry testing.	\$230.00	3.0	\$690.00
Meredith, Wendy	Review year end risk assessment updates for 2019 audit.	\$380.00	1.0	\$380.00
Meredith, Wendy	Meet with J. Ncho-Oguie (Deloitte) to discuss asset retirement obligation audit procedures.	\$380.00	0.5	\$190.00
Misra, Saurabh	Meeting with B. Long (Deloitte) to review the status of the information technology control testing.	\$290.00	0.5	\$145.00
Misra, Saurabh	Continue to review interim SAP system controls over access security.	\$290.00	2.5	\$725.00
Munjal, Chahat	Prepare pricing testing for pension plan asset.	\$200.00	2.0	\$400.00
Nambiar, Sachin	Complete testing on privileged access control in SAP system, Business Process and Consolidation module.	\$200.00	5.0	\$1,000.00
Nambiar, Sachin	Perform segregation of duties review on SAP system, Enterprise Resource Planning Central Component module.	\$200.00	0.5	\$100.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/21/2020				
Ncho-Oguie, Jean-Denis	Discussion with S. Jasinski, B. Rice, L. Schloetter (Deloitte), D. Kenna, D. Demartini (PG&E) regarding year end accounts payable and subsequent invoice controls.	\$380.00	0.5	\$190.00
Rice, Blake	Continue to prepare Tax control workpapers.	\$230.00	2.5	\$575.00
Rice, Blake	Prepare Tax control workpapers.	\$230.00	2.5	\$575.00
Rice, Blake	Discussion with J. Ncho-Oguie, S. Jasinski, L. Schloetter (Deloitte), D. Kenna, D. Demartini (PG&E) regarding year end accounts payable and subsequent invoice controls.	\$230.00	0.5	\$115.00
Salisam, Soujanya	Perform data check on journal entry testing population.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Update control workpaper for operating effectiveness selections within the regulatory account balance reconciliations.	\$200.00	3.0	\$600.00
Schloetter, Lexie	Discussion with J. Ncho-Oguie, S. Jasinski, B. Rice (Deloitte), D. Kenna, D. Demartini (PG&E) regarding year end accounts payable and subsequent invoice controls.	\$200.00	0.5	\$100.00
Uy, Rycel	Address notes in regulatory balancing account controls testing.	\$200.00	3.5	\$700.00
Uy, Rycel	Continue to address notes in regulatory balancing accounts controls testing.	\$200.00	0.5	\$100.00
Uy, Rycel	Update documentation on benefits plan assumption memo review control testing.	\$200.00	3.5	\$700.00
Uy, Rycel	Update documentation on benefits plan assumption memo review.	\$200.00	3.0	\$600.00
Uy, Rycel	Update documentation on pension assumptions substantive testing.	\$200.00	1.0	\$200.00
Yuen, Jennifer	Prepare correspondence with J. Li, V. Dam (Deloitte) to present the timing and expectation of the tax audit.	\$230.00	0.8	\$184.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/22/2020				
Alfahhad, Abdulrahman	Review Meter Data Management System Transferred Users workpaper to understand how it was tested last year.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Update Oracle identity management system around transferred user access controls.	\$200.00	0.7	\$140.00
Alfahhad, Abdulrahman	Update Transferred Users (Common) workpaper.	\$200.00	0.8	\$160.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui, P. Giamanco, B. Long, S. Misra, M. Fazil (Deloitte) to discuss the current status of the information technology Audit	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Update Customer billing reporting module for segregation of duties testing.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Continue to document evaluation of service auditor's reports for the procurement system.	\$200.00	1.5	\$300.00
Alfahhad, Abdulrahman	Document evaluation of service auditor's reports for the procurement system.	\$200.00	1.5	\$300.00
Azebu, Matt	Discussion with V. Hennessy (Deloitte) regarding the fair value leveling of the Company's investments.	\$230.00	0.5	\$115.00
Azebu, Matt	Review the draft financial statements prepared on Form 10-K in preparation for comment meeting with PG&E external reporting.	\$230.00	3.0	\$690.00
Azebu, Matt	Continue to review the draft financial statements prepared on Form 10-K in preparation for comment meeting with PG&E external reporting.	\$230.00	2.0	\$460.00
Azebu, Matt	Review year-end internal control findings for impacts on audit approach	\$230.00	1.0	\$230.00
Bedi, Arpit	Further continue analyzing entity level controls workpaper to assess whether designed and implemented accordingly.	\$200.00	1.5	\$300.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/22/2020				
Bedi, Arpit	Perform debt substantive testing for the financial year ending on December 2019.	\$200.00	2.0	\$400.00
Bedi, Arpit	Update the entity level controls workpaper to assess whether designed and implemented accordingly.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue analyzing the entity level controls workpaper to assess whether designed and implemented accordingly.	\$200.00	3.0	\$600.00
Bedi, Arpit	Further continue analyzing the entity level controls workpaper to assess whether designed and implemented accordingly.	\$200.00	2.0	\$400.00
Boyce, Kyle	Close notes on bilateral procurement expense substantive testing workpaper.	\$180.00	1.0	\$180.00
Boyce, Kyle	Close notes on cost of electricity year end substantive workpaper.	\$180.00	1.5	\$270.00
Boyce, Kyle	Document information from invoice support in the independent system operator substantive year end workpaper.	\$180.00	1.0	\$180.00
Boyce, Kyle	Discussion with S. Zhang (PG&E), J. Hamner (Deloitte) regarding electric procurement grids.	\$180.00	0.5	\$90.00
Boyce, Kyle	Update risk assessment workpaper for capitalized administrative and general costs.	\$180.00	0.5	\$90.00
Boyce, Kyle	Close notes on the test of controls over the statement of cash flows workpaper.	\$180.00	2.5	\$450.00
Brown, Aaron	Review Procurement Final Substantive Procedures.	\$290.00	5.0	\$1,450.00
Brown, Erin	Document Accounts Payable subsequent invoice testing for invoices posted from 1/6/2020-1/19/2020.	\$180.00	3.5	\$630.00
Brown, Erin	Meeting with V. Hennessy (Deloitte) regarding the subsequent accounts payable selections for testing procedures.	\$180.00	0.5	\$90.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/22/2020				
Brown, Erin	Document recoverable expense substantive testing within Operating and Maintenance.	\$180.00	2.0	\$360.00
Brown, Erin	Document human resource Policies and Procedures as an entity-level control.	\$180.00	1.0	\$180.00
Brown, Erin	Document risk assessment over PG&E's property tax expense line item.	\$180.00	2.0	\$360.00
Brown, Erin	Document the meter to cash exposure analysis with regards to controls over the implementation of gas rate changes.	\$180.00	3.5	\$630.00
Carson, George	Address notes for data analytics for census data.	\$180.00	1.0	\$180.00
Chopra, Harshita	Assess controls at a Service Organization to user entities' internal control over financial reporting.	\$180.00	1.0	\$180.00
Chopra, Harshita	Prepare the control design and implementation on indirect control related to control activities.	\$180.00	2.0	\$360.00
Chopra, Harshita	Summarize the 8-Ks filed by PG&E with Securities and Exchange Commission to analyze the financial impact of events that occurred in PG&E on D&T's audit approach and planned procedures.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue summarizing the 8-Ks filed by PG&E with Securities and Exchange Commission to analyze the financial impact of events that occurred in PG&E on D&T's audit approach and planned procedures.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue summarizing the 8-Ks filed by PG&E with Securities and Exchange Commission to analyze the financial impact of events that occurred in PG&E on D&T's audit approach and planned procedures.	\$180.00	2.0	\$360.00
Fannin, Sam	Perform review on regulatory assets account.	\$330.00	3.0	\$990.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/22/2020				
Fannin, Sam	Discussion with J. Hamner, R. Uy (Deloitte) to address notes for regulatory balancing accounts interim substantive testing.	\$330.00	0.5	\$165.00
Fazil, Mohamed	Meeting with W. Kipkirui, P. Giamanco, B. Long, S. Misra, A. Alfahhad (Deloitte) to discuss the current status of the information technology Audit	\$230.00	1.0	\$230.00
Giamanco, Patrick	Meeting with W. Kipkirui, B. Long, S. Misra, A. Alfahhad, M. Fazil (Deloitte) to discuss the current status of the information technology Audit	\$330.00	1.0	\$330.00
Giamanco, Patrick	Meeting with W. Kipkirui, B. Long (Deloitte), G. Gadelha, T. Yuen, S.L. Currie (PG&E) to discuss SAP control exception consideration.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Meeting with B. Long (Deloitte) to review sampling approach for testing controls for year-end.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Review control testing documentation for change management control tested through interim period.	\$330.00	1.5	\$495.00
Giamanco, Patrick	Review control testing documentation for password configuration through interim period.	\$330.00	2.0	\$660.00
Goswami, Pratiti	Document audit support around prices for the valuation testing for plan asset.	\$230.00	1.0	\$230.00
Guo, Amy	Perform tie out procedures on the electric and gas revenue report for 12/31/19.	\$120.00	3.0	\$360.00
Guo, Amy	Continue to tie out the electric and gas revenue report for 12/31/19.	\$120.00	1.5	\$180.00
Guo, Amy	Discussion with L. Schloetter (Deloitte) related to Compliance and Ethics entity level control workpaper.	\$120.00	0.5	\$60.00
Guo, Amy	Documenting Compliance and Ethics entity level control workpaper.	\$120.00	2.0	\$240.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/22/2020				
Hamner, Jack	Discussion with S. Fannin, R. Uy (Deloitte) to address notes for regulatory balancing accounts interim substantive testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with S. Zhang (PG&E), K. Boyce (Deloitte) regarding electric procurement grids.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion R. Uy (Deloitte) to address notes in regulatory balancing accounts interim substantive testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with M. Kujuro (PG&E), R. Uy (Deloitte) regarding the differences between reports utilized for expense reconciliation control testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Review year end operating effectiveness documentation within the procurement control workpapers.	\$230.00	3.5	\$805.00
Hamner, Jack	Pull year end account reconciliations from the SAP system and review for approvals in line with the delegation of authority.	\$230.00	2.0	\$460.00
Harold, Matt	Research PG&E gas assets' retirement obligations	\$380.00	1.0	\$380.00
Hennessy, Vincent	Discussion with W. Chan (PG&E) regarding population for sampling entity level controls.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Meeting with E. Brown (Deloitte) regarding the subsequent accounts payable selections for testing procedures.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with D. DeMartini (PG&E) regarding gaining access to the Company's internal shared drive to gain access to control support.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with J. Pitman (PG&E) regarding population for sampling entity level controls.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Correspond with third parties regarding investment balance confirmations not yet received.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/22/2020				
Hennessy, Vincent	Discussion with P. Manning (PG&E) regarding requested support and timing of fair value hierarchy of investments.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Update Company's Fair Value Policy based.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Discussion with M. Azebu (Deloitte) regarding the fair value leveling of the Company's investments.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Perform overriding review of accumulated depreciation monthly reconciliation control workpaper.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Perform overriding review of depreciation rate change control testing.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Perform overriding review of plant in service property, plant & equipment control testing workpaper.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Perform overriding review of property, plant and equipment operative dates control workpaper.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Discussion with E. Stark, N. Riojas, A. Reynolds (PG&E), J. Ncho-Oguie, B. Rice (Deloitte) to discuss cost activities involved in Gas Transmission Pipeline Asset Retirement.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discussion with P. Ong, N. Riojas (PG&E) regarding asset retirement obligation assumptions for quarter 4 adjustment.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review Advanced Billing System Gas Rate review control exposure analysis.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Perform overriding review of the property, plant & equipment walkthrough workpaper.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review pension demographic data analytic specialist data retention memo considerations.	\$290.00	0.5	\$145.00
K, Kavya	Continue to prepare documentation on user access review control.	\$200.00	3.0	\$600.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/22/2020				
K, Kavya	Prepare documentation on user access review control.	\$200.00	2.0	\$400.00
Kamra, Akanksha	Review the requirements and guidance on the nature, timing, and extent of procedures to be performed as part of the Q4 2019 review procedures.	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Review documentation around audit consideration for the year end control exceptions.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Review documentation around audit consideration for the year end control exceptions around user access.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long, S. Misra, A. Alfahhad, M. Fazil (Deloitte) to discuss the current status of the information technology Audit	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Prepare summary of control exception listing to perform additional audit procedures around evaluation of the internal control consideration.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long (Deloitte), G. Gadelha, T. Yuen, S.L. Currie (PG&E) to discuss SAP control exception consideration.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Address comments on change management control testing.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Review SAP system control exception listing to identify root cause and update documentation	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meetings with B. Long (Deloitte) to discuss the audit status around internal control testing.	\$230.00	1.0	\$230.00
Long, Brittany	Review control testing documentation for password configuration	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with P. Giamanco (Deloitte) to review sampling approach for testing controls for year-end.	\$290.00	0.5	\$145.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/22/2020				
Long, Brittany	Meeting with W. Kipkirui, P. Giamanco (Deloitte), G. Gadelha, T. Yuen, S.L. Currie (PG&E) to discuss SAP control exception consideration.	\$290.00	1.0	\$290.00
Long, Brittany	Meetings with W. Kipkirui (Deloitte) to discuss the audit status around internal control testing.	\$290.00	1.0	\$290.00
Long, Brittany	Review automated control workpapers	\$290.00	2.0	\$580.00
Long, Brittany	Update the status of the workpaper tracker to understand the audit status	\$290.00	1.0	\$290.00
Long, Brittany	Prepare meeting agenda to discuss control exception on SAP system with G. Gadelha, T. Yuen, S.L. Currie (PG&E)	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with W. Kipkirui, P. Giamanco, S. Misra, A. Alfahhad, M. Fazil (Deloitte) to discuss the current status of the information technology Audit	\$290.00	1.0	\$290.00
Martin, Blake	Review the Benefits Assumption memorandum review control testing documentation.	\$230.00	1.0	\$230.00
Martin, Blake	Close notes within the Benefits Census Data Risk Assessment Memorandum.	\$230.00	2.0	\$460.00
Misra, Saurabh	Meeting with W. Kipkirui, P. Giamanco, B. Long, A. Alfahhad, M. Fazil (Deloitte) to discuss the current status of the information technology Audit	\$290.00	1.0	\$290.00
Nambiar, Sachin	Prepare batch job monitoring control for SAP system, Business Planning & Consolidation module around control.	\$200.00	0.5	\$100.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Plan Asset internal control around due diligence review on investment fund.	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Plan Asset internal control around net asset value review of the investment fund.	\$380.00	2.0	\$760.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/22/2020				
Ncho-Oguie, Jean-Denis	Discussion with E. Stark, N. Riojas, A. Reynolds (PG&E), S. Jasinski, B. Rice (Deloitte) to discuss cost activities involved in Gas Transmission Pipeline Asset Retirement.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Plan Asset internal control around authorization of signed Trust agreement.	\$380.00	2.0	\$760.00
Pant, Chetna	Perform review of audit procedures on fair value testing for pension plan assets.	\$290.00	2.0	\$580.00
Rice, Blake	Review property, plant, and equipment substantive workpaper.	\$230.00	3.0	\$690.00
Rice, Blake	Continue to prepare Tax control workpapers.	\$230.00	2.5	\$575.00
Rice, Blake	Prepare Tax control workpapers.	\$230.00	3.0	\$690.00
Rice, Blake	Discussion with L. Schloetter (Deloitte) related to operating and maintenance expense testing approach.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with E. Stark, N. Riojas, A. Reynolds (PG&E), J. Ncho-Oguie, S. Jasinski (Deloitte) to discuss cost activities involved in Gas Transmission Pipeline Asset Retirement.	\$230.00	0.5	\$115.00
Salisam, Soujanya	Perform data check on journal entry testing population.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with V. Hennessy (Deloitte) regarding review notes related to testing procedures of entity level controls.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with B. Rice (Deloitte) related to operating and maintenance expense testing approach.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with R. Stanley (PG&E) regarding review procedures over electric revenue reconciliation.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with R. Stanley (PG&E) regarding review procedures over gas revenue reconciliation.	\$200.00	0.5	\$100.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/22/2020				
Schloetter, Lexie	Prepare for meeting related to revenue reconciliation control walkthrough.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Document control workpaper for operating effectiveness considerations of revenue reconciliation review procedures.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Discussion with A. Guo (Deloitte) related to Compliance and Ethics entity level control workpaper.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Update substantive procedures associated with the gas revenue testing.	\$200.00	3.0	\$600.00
Uy, Rycel	Update documentation on pension substantive assumptions testing.	\$200.00	3.5	\$700.00
Uy, Rycel	Discussion with S. Fannin, J. Hamner (Deloitte) to address notes for regulatory balancing accounts interim substantive testing.	\$200.00	0.5	\$100.00
Uy, Rycel	Continue to address notes on regulatory balancing accounts interim substantive testing.	\$200.00	1.0	\$200.00
Uy, Rycel	Discussion J. Hamner (Deloitte) to address notes in regulatory balancing accounts interim substantive testing.	\$200.00	0.5	\$100.00
Uy, Rycel	Address notes in regulatory balancing accounts interim substantive testing.	\$200.00	1.0	\$200.00
Uy, Rycel	Address notes for regulatory balancing accounts interim substantive testing.	\$200.00	1.5	\$300.00
Uy, Rycel	Discussion with M. Kujuro (PG&E), J. Hamner (Deloitte) regarding the differences between reports utilized for expense reconciliation control testing.	\$200.00	0.5	\$100.00
Uy, Rycel	Continue to update documentation on pension assumptions substantive data.	\$200.00	1.0	\$200.00
Uy, Rycel	Compare bond attributes to Bloomberg data for pension assumptions substantive testing.	\$200.00	0.5	\$100.00
Uy, Rycel	Address notes in benefits assumptions memo review control testing.	\$200.00	1.5	\$300.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/23/2020				
Alfahhad, Abdulrahman	Address notes on user access control on gas trades tracking system.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Update Evidence to Advanced Billings System's user access review workpaper.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Update Evidence to Meter Data Management System Transferred Users.	\$200.00	1.5	\$300.00
Alfahhad, Abdulrahman	Perform Oracle User access review workpaper.	\$200.00	1.5	\$300.00
Alfahhad, Abdulrahman	Review network privileged access control.	\$200.00	1.0	\$200.00
Azebu, Matt	Review reconciliation of journal entry data to change in trial balance to check population.	\$230.00	1.5	\$345.00
Azebu, Matt	Review the journal entries exhibiting characteristics of audit interest for testing for management override considerations at year-end.	\$230.00	3.5	\$805.00
Azebu, Matt	Review results of valuation testing procedures for pension plan assets.	\$230.00	2.0	\$460.00
Bedi, Arpit	Further continue performing debt substantive testing for the financial year ending on December 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue performing debt substantive testing for the financial year ending on December 2019.	\$200.00	2.0	\$400.00
Bedi, Arpit	Perform debt substantive testing for the financial year ending on December 2019.	\$200.00	2.0	\$400.00
Bedi, Arpit	Draft responses for the questionnaires specific to audit plan to enable completeness of audit procedures.	\$200.00	2.0	\$400.00
Boyce, Kyle	Discussion with B. Martin, E. Brown, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$180.00	0.5	\$90.00
Boyce, Kyle	Prepare green house gas substantive year end testing workpaper.	\$180.00	3.0	\$540.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/23/2020				
Boyce, Kyle	Close notes on cost of gas year end substantive workpaper.	\$180.00	3.5	\$630.00
Boyce, Kyle	Close notes on cost of electricity year end substantive work paper.	\$180.00	3.5	\$630.00
Boyce, Kyle	Discussion with A. Brown, J. Hamner (Deloitte) regarding year end substantive audit procedures related to electric energy and gas procurement.	\$180.00	0.5	\$90.00
Boyce, Kyle	Continue to work on the cost of natural gas year end substantive workpaper.	\$180.00	1.0	\$180.00
Brown, Aaron	Review Procurement Final Substantive Testing.	\$290.00	0.5	\$145.00
Brown, Aaron	Review Final Pension Substantive Testing.	\$290.00	1.5	\$435.00
Brown, Aaron	Discussion with K. Boyce, J. Hamner (Deloitte) regarding year end substantive audit procedures related to electric energy and gas procurement.	\$290.00	0.5	\$145.00
Brown, Erin	Document the monthly cash reconciliation control within Accounts Receivable.	\$180.00	2.0	\$360.00
Brown, Erin	Discussion with L. Schloetter (Deloitte), E. Gong, M. Amodu (PG&E) regarding the monthly cash reconciliation within Accounts Receivable controls.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with B. Martin, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$180.00	0.5	\$90.00
Brown, Erin	Document Policy Standards and Procedures as an entity-level control.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with C. Fong (PG&E) regarding Low Income Balancing Account recoverable expenses.	\$180.00	0.5	\$90.00
Brown, Erin	Document recoverable expense substantive testing within Operating and Maintenance.	\$180.00	1.5	\$270.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/23/2020				
Brown, Erin	Document Accounts Payable subsequent invoice testing for invoices posted from 1/6/2020-1/19/2020.	\$180.00	3.5	\$630.00
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding subsequent invoices with potential issues included in Accounts Payable.	\$180.00	2.0	\$360.00
Chopra, Harshita	Assess controls at a Service Organization which are relevant to user entities' internal control over financial reporting.	\$180.00	1.5	\$270.00
Chopra, Harshita	Draft responses for questionnaire on audit requirements around the annual financial statement.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue to draft responses for questionnaire on audit requirements around the annual financial statement.	\$180.00	0.5	\$90.00
Chopra, Harshita	Assess the independence of the audit engagement team members engaged on the PG&E audit to comply with independence requirement.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue assessing the independence of the audit engagement team members engaged on the PG&E audit to comply with independence requirement.	\$180.00	1.0	\$180.00
Chopra, Harshita	Analyze the risks of material misstatements associated with financial statement line items and disclosures, controls to address identified risks and plan testing steps.	\$180.00	3.0	\$540.00
Fazil, Mohamed	Meeting with W. Kipkirui, P. Giamanco, B. Long (Deloitte) to discuss the Exposure check procedures for interim and year end.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Review evidence related to Exposure check.	\$230.00	1.0	\$230.00
Giamanco, Patrick	Review control testing documentation for user access review control tested through interim period.	\$330.00	3.0	\$990.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/23/2020				
Giamanco, Patrick	Discussion with B. Long, W. Kipkirui, B. Rice, S. Jasinski, J. Ncho Oguie (Deloitte) regarding advisory testing status and audit consideration around control exceptions.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting with W. Kipkirui, B. Long, M. Fazil (Deloitte) to discuss the Exposure check procedures for interim and year end.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Meeting with W. Kipkirui (Deloitte), M. Stausberg, G. Gadelha, C. Lee (PG&E) to discuss the cyber risk procedures at PG&E.	\$330.00	0.7	\$231.00
Giamanco, Patrick	Review control testing documentation for periodic user access review control tested through interim period.	\$330.00	2.0	\$660.00
Guo, Amy	Discussion with B. Martin, E. Brown, K. Boyce, B. Rice, R. Uy, L. Schloetter, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$120.00	0.5	\$60.00
Guo, Amy	Analyze cost order selections for control workpaper testing.	\$120.00	1.5	\$180.00
Guo, Amy	Update the reconciliation request status to evaluate which audit support is pending.	\$120.00	1.0	\$120.00
Guo, Amy	Update the reconciliation request status to evaluate which audit support is pending.	\$120.00	1.0	\$120.00
Hamner, Jack	Discussion with A. Brown, K. Boyce (Deloitte) regarding year end substantive audit procedures related to electric energy and gas procurement.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with B. Rice (Deloitte) regarding status of property substantive workpapers.	\$230.00	0.5	\$115.00
Hamner, Jack	Document design and implementation considerations within the payroll controls testing workpaper.	\$230.00	2.5	\$575.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/23/2020				
Hamner, Jack	Document the operating effectives of the Company's Regulatory Accounting Document (RAD) control for the selected year end selections.	\$230.00	3.5	\$805.00
Hamner, Jack	Address notes within the substantive analytic to test the Company's energy procurement balancing account receivables and payables.	\$230.00	3.0	\$690.00
Hamner, Jack	Discussion with B. Rice (Deloitte) regarding status of property substantive workpapers.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with L. Schloetter (Deloitte) regarding revenue substantive analytic testing approach.	\$230.00	1.5	\$345.00
Hennessy, Vincent	Discussion with B. Martin, E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding subsequent invoices with potential issues included in Accounts Payable.	\$230.00	2.0	\$460.00
Jasinski, Samantha	Review year-end property tax risk assessment workpaper.	\$290.00	0.2	\$58.00
Jasinski, Samantha	Review the first draft of form 10-K financial statements.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Discussion with P. Giamanco, B. Long, W. Kipkirui, B. Rice, J. Ncho Oguie (Deloitte) regarding advisory testing status and audit consideration around control exceptions.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review control exceptions identified from the fourth quarter in preparation of meeting with D. Demartini, C. Baxter (PG&E).	\$290.00	0.8	\$232.00
K, Kavya	Prepare change management ticketing tool testing.	\$200.00	3.0	\$600.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/23/2020				
K, Kavya	Prepare user access monitoring and approval control for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	2.0	\$400.00
Kamra, Akanksha	Review the entity-level controls workpaper on control environment.	\$290.00	2.0	\$580.00
Kiander, Matthew	Prepare documentation around pension liability testing.	\$180.00	3.0	\$540.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Review PG&E's control documentation to document procedures performed on using the work of others for control reliance testing.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Discussion with P. Giamanco, B. Long, B. Rice, S. Jasinski, J. Ncho Oguie (Deloitte) regarding advisory testing status and consideration around control exceptions.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document Year end procedures for batch job monitoring controls.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Meeting with P. Giamanco (Deloitte), M. Stausberg, G. Gadelha, C. Lee (PG&E) to discuss the cyber risk procedures at PG&E.	\$230.00	0.8	\$184.00
Kipkirui, Winnie	Review transferred access control for year end.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Update transferred access control for year end.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long, M. Fazil (Deloitte) to discuss the Exposure check procedures for interim and year end.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Review cyber security memo documentation in FY'19.	\$230.00	1.0	\$230.00
Long, Brittany	Update workpaper tracker to evaluate current audit status.	\$290.00	0.5	\$145.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/23/2020				
Long, Brittany	Prepare information technology control testing status in advance for the status meeting.	\$290.00	2.0	\$580.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the information technology Audit.	\$290.00	0.5	\$145.00
Long, Brittany	Discussion with P. Giamanco, W. Kipkirui, B. Rice, S. Jasinski, J. Ncho Oguie (Deloitte) regarding advisory testing status and consideration around control exception.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with W. Kipkirui, P. Giamanco, M. Fazil (Deloitte) to discuss the Exposure check procedures for interim and year end.	\$290.00	1.0	\$290.00
Martin, Blake	Close notes within the Benefits Census Data Risk Assessment Memorandum.	\$230.00	2.5	\$575.00
Martin, Blake	Review the Benefits Assumption memorandum review control testing documentation.	\$230.00	3.5	\$805.00
Martin, Blake	Reconcile journal entry data for year end Journal Entry testing.	\$230.00	2.5	\$575.00
Martin, Blake	Discussion with E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	0.5	\$115.00
Munjal, Chahat	Prepare pricing testing for pension plan asset.	\$200.00	0.5	\$100.00
Nambiar, Sachin	Complete testing on privileged access control on Business Process Re-engineering system.	\$200.00	5.0	\$1,000.00
Nambiar, Sachin	Prepare change management control for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	4.0	\$800.00
Ncho-Oguie, Jean-Denis	Discussion with P. Giamanco, B. Long, W. Kipkirui, B. Rice, S. Jasinski (Deloitte) regarding advisory testing status and audit consideration around control exceptions.	\$380.00	0.5	\$190.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/23/2020				
Ncho-Oguie, Jean-Denis	Review of testing workpaper for PG&E Fair Value Policy Testing	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Bloomberg vendor pricing memo	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Pricing Direct vendor pricing memo	\$380.00	1.0	\$380.00
Pramanik, Samiran	Perform data analytics on census data used in assessing pension benefits.	\$120.00	2.0	\$240.00
Pramanik, Samiran	Perform journal entry reconciliation to trial balance.	\$120.00	2.0	\$240.00
Rice, Blake	Review asset retirement obligation assumptions.	\$230.00	2.5	\$575.00
Rice, Blake	Prepare Tax control workpapers.	\$230.00	3.0	\$690.00
Rice, Blake	Discussion with J. Hamner (Deloitte) regarding status of property substantive workpapers.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with J. Hamner (Deloitte) regarding status of property substantive workpapers.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with P. Giamanco, B. Long, W. Kipkirui, S. Jasinski, J. Ncho Oguie (Deloitte) regarding advisory testing status and audit consideration around control exceptions.	\$230.00	0.5	\$115.00
Rice, Blake	Continue to prepare Tax control workpapers.	\$230.00	2.5	\$575.00
Rice, Blake	Discussion with B. Martin, E. Brown, K. Boyce, A. Guo, R. Uy, L. Schloetter, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	0.5	\$115.00
Rice, Blake	Prepare summary memo for audit procedures performed at year-end.	\$230.00	2.0	\$460.00
Salisam, Soujanya	Continue to perform data check on journal entry testing population.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Update gas revenue substantive analytic for year end considerations.	\$200.00	3.5	\$700.00

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<i>2019 Audit Services</i>				
01/23/2020				
Schloetter, Lexie	Discussion with E. Brown (Deloitte), E. Gong, M. Amodu (PG&E) regarding the monthly cash reconciliation within Accounts Receivable controls.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with B. Martin, E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Analyze the gas revenue reconciliation report for substantive procedures.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with J. Hamner (Deloitte) regarding revenue substantive analytic testing approach.	\$200.00	1.5	\$300.00
Uy, Rycel	Address notes in pensions assumptions control testing.	\$200.00	1.5	\$300.00
Uy, Rycel	Continue to update documentation on pension assumptions substantive testing.	\$200.00	2.5	\$500.00
Uy, Rycel	Discussion with B. Martin, E. Brown, K. Boyce, A. Guo, B. Rice, L. Schloetter, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$200.00	0.5	\$100.00
Uy, Rycel	Update documentation on regulatory balancing account controls testing for year end.	\$200.00	2.0	\$400.00
Uy, Rycel	Update documentation to pensions assumptions substantive control testing.	\$200.00	1.5	\$300.00
01/24/2020				
Alfahhad, Abdulrahman	Review network password configuration workpaper.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the information technology Audit.	\$200.00	1.5	\$300.00
Alfahhad, Abdulrahman	Address notes for Oracle User Access Review Workpaper.	\$200.00	0.5	\$100.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/24/2020				
Alfahhad, Abdulrahman	Match job titles to the listing of users listed in SAP system to evaluate the appropriateness of system access.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Perform testing procedures for SAP system, Governance, Risk and Compliance module.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Review network User Access control.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Review user testing performed around SAP system, Enterprise Resource Planning Central Component module.	\$200.00	0.2	\$40.00
Azebu, Matt	Discussion with V. Hennessy (Deloitte) regarding discrepancies found in substantive investment testing.	\$230.00	0.5	\$115.00
Azebu, Matt	Review the year-end operating effectiveness of internal controls related to the financial close process.	\$230.00	2.5	\$575.00
Bedi, Arpit	Further continue performing the debt substantive testing for the financial year ending on December 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue performing debt substantive testing for the financial year ending on December 2019.	\$200.00	1.0	\$200.00
Bedi, Arpit	Further continued performing debt substantive testing for financial year ending on December 2019.	\$200.00	2.5	\$500.00
Bedi, Arpit	Further continue performing debt substantive testing for the financial year ending on December 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Perform debt substantive testing for the financial year ending on December 2019.	\$200.00	3.0	\$600.00
Bhattacharya, Ayush	Meeting with W. Kipkirui (Deloitte) to discuss outstanding client requests for year end audit procedures.	\$200.00	0.5	\$100.00
Boyce, Kyle	Close notes on the cost of electricity year end substantive workpaper.	\$180.00	3.0	\$540.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/24/2020				
Boyce, Kyle	Discussion with B. Martin, J. Hamner, E. Brown, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$180.00	0.5	\$90.00
Boyce, Kyle	Close notes on cost of natural gas year end substantive workpaper.	\$180.00	2.0	\$360.00
Boyce, Kyle	Discussion with B. Ng (PG&E), J. Hamner (Deloitte) regarding the split between utility electric generated costs and non-utility electric generated costs.	\$180.00	0.5	\$90.00
Boyce, Kyle	Discussion with A. Guo, B. Rice (Deloitte) regarding the trial balance for post close adjusting journal entries.	\$180.00	0.5	\$90.00
Boyce, Kyle	Update the gas procurement contract commitments footnote workpaper.	\$180.00	1.5	\$270.00
Brown, Aaron	Review Pension Assumptions Memo Control.	\$290.00	1.0	\$290.00
Brown, Erin	Document Accounts Payable subsequent invoice testing for invoices posted from 1/6/2020-1/19/2020.	\$180.00	3.5	\$630.00
Brown, Erin	Document recoverable expense substantive testing within Operating and Maintenance.	\$180.00	3.0	\$540.00
Brown, Erin	Document controls over Personnel Change Requests/Organizational Change Requests within accounts payable.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with B. Martin, J. Hamner, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$180.00	0.5	\$90.00
Fazil, Mohamed	Meeting with W. Kipkirui (Deloitte), I. Karkala (PG&E) to discuss the exposure check procedures for interim and year end.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Prepare the status of the exposure check status to assess the listing of pending audit evidence.	\$230.00	1.5	\$345.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/24/2020				
Fogarty, Ellen	Review pension benefit liability testing.	\$380.00	0.2	\$76.00
Giamanco, Patrick	Meeting with S. Misra (Deloitte) to discuss the status and roadblocks on PG&E information technology control testing.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Review control testing documentation for segregation of duties through interim period.	\$330.00	3.0	\$990.00
Giamanco, Patrick	Discussion with S. Jasinski, J. Ncho Oguie (Deloitte) regarding advisory testing status and audit consideration around control exceptions.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the information technology Audit.	\$330.00	0.5	\$165.00
Goswami, Pratiti	Review audit support around prices for the valuation testing for plan asset.	\$230.00	1.0	\$230.00
Guo, Amy	Updated the trial balance for post close adjusting journal entries	\$120.00	3.5	\$420.00
Guo, Amy	Discussion with K. Boyce, B. Rice (Deloitte) regarding the trial balance for post close adjusting journal entries.	\$120.00	0.5	\$60.00
Guo, Amy	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, B. Rice, R. Uy, L. Schloetter, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$120.00	0.5	\$60.00
Guo, Amy	Continue updating the trial balance for post close adjusting journal entries.	\$120.00	2.5	\$300.00
Hamner, Jack	Discussion with L. Schloetter (Deloitte) related to revenue substantive analytic testing approach.	\$230.00	1.0	\$230.00
Hamner, Jack	Address notes within the Regulatory Accounting Document control to perform year-end control operating effectiveness documentation.	\$230.00	3.5	\$805.00
Hamner, Jack	Discussion with B. Ng (PG&E), K. Boyce (Deloitte) regarding the split between utility electric generated costs and non-utility electric generated costs.	\$230.00	0.5	\$115.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/24/2020				
Hamner, Jack	Document the operating effectiveness for year end payroll variance report selections for controls testing.	\$230.00	2.5	\$575.00
Hamner, Jack	Discussion with B. Martin, E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with L. Schloetter (Deloitte) regarding review notes related to testing procedures of entity level controls.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with W. Chan (PG&E) regarding entity level control support needed for testing procedures.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Correspond with P. Goswami (Deloitte) regarding plan asset testing related to sample selection procedures.	\$230.00	2.5	\$575.00
Hennessy, Vincent	Discussion with M. Azebu (Deloitte) regarding discrepancies found in substantive investment testing.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Import confirmations into the audit file as part of investment testing procedures.	\$230.00	1.5	\$345.00
Jagetia, Nidhi	Prepare pension plan asset reconciliation testing.	\$200.00	3.0	\$600.00
Jasinski, Samantha	Discussion with P. Giamanco, J. Ncho Oguie (Deloitte) regarding advisory testing status and audit consideration around control exceptions.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Continue to review first draft of form 10-K Financial Statements.	\$290.00	3.5	\$1,015.00
Jasinski, Samantha	Continue to review first draft of form 10-K financial statements.	\$290.00	3.5	\$1,015.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/24/2020				
Jasinski, Samantha	Discussion with A. Kamra (Deloitte) regarding progress of Entity-Level Control testing workpapers.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Meeting with D. Demartini, C. Baxter (PG&E), B. Rice (Deloitte) regarding open control exceptions identified by the Company during the last quarter of 2019.	\$290.00	0.5	\$145.00
K, Kavya	Review user testing performed around SAP system, Business Planning & Consolidation module.	\$200.00	3.0	\$600.00
K, Kavya	Prepare user access monitoring control for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	2.0	\$400.00
Kamra, Akanksha	Discussion with S. Jasinski (Deloitte) regarding progress of Entity-Level Control testing workpapers.	\$290.00	0.5	\$145.00
Kamra, Akanksha	Review the entity-level controls workpaper on information and communication.	\$290.00	1.5	\$435.00
Kiander, Matthew	Prepare documentation around the appropriateness of the discount rate assumption used.	\$180.00	3.0	\$540.00
Kiander, Matthew	Prepare documentation around pension expense testing.	\$180.00	2.0	\$360.00
Kipkirui, Winnie	Review year end documentation of reliance controls for new user access controls.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Update of year end documentation of reliance controls for new user access controls	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Update terminations control for year end procedures.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with M. Fazil (Deloitte), I. Karkala (PG&E) to discuss the exposure check procedures for interim and year end.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with P. Giamanco (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	0.5	\$115.00

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<i>2019 Audit Services</i>				
01/24/2020				
Kipkirui, Winnie	Document the summary of exposure check for SAP controls and identify what documentation is pending to conclude on the documentation.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Meeting with A. Bhattacharya (Deloitte) to discuss outstanding client requests for year end audit procedures.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with A. Alfahhad (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	1.5	\$345.00
Kort, Krystle	Meet with A. Loo, W. Meredith, A. Dugan (Deloitte) to discuss net operating loss deferred tax asset.	\$330.00	0.5	\$165.00
Loo, Alice	Prepare for meeting with K. Kort, W. Meredith, A. Dugan (Deloitte) to discuss net operating loss deferred tax asset.	\$380.00	0.5	\$190.00
Loo, Alice	Meet with K. Kort, W. Meredith, A. Dugan (Deloitte) to discuss net operating loss deferred tax asset.	\$380.00	0.5	\$190.00
Martin, Blake	Discussion with J. Hamner, E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	0.5	\$115.00
Martin, Blake	Review the Benefits Assumption Substantive testing workpaper.	\$230.00	4.0	\$920.00
Misra, Saurabh	Meeting with P. Giamanco (Deloitte) to discuss the status and roadblocks on PG&E information technology control testing.	\$290.00	1.0	\$290.00
Munjal, Chahat	Prepare audit documentation on testing gain and loss activities within investments.	\$200.00	0.5	\$100.00
Nambiar, Sachin	Prepare batch job monitoring control for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	3.0	\$600.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/24/2020				
Nambiar, Sachin	Complete testing on control to test SAP system, Governance, Risk and compliance module Administrator access.	\$200.00	3.0	\$600.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Plan Asset internal control around quarterly review of hedge fund report.	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Plan Asset internal control on investment reconciliation.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Pension Plan Asset Fair Value Testing	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Discussion with P. Giamanco, S. Jasinski (Deloitte) regarding advisory testing status and audit consideration around control exceptions.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Plan Asset internal control around evaluate net asset value of the investment portfolio.	\$380.00	1.5	\$570.00
Pramanik, Samiran	Perform journal entry data to evaluate any data issue before performing journal entry testing.	\$120.00	2.0	\$240.00
Pramanik, Samiran	Perform journal entry reconciliation to trial balance.	\$120.00	2.0	\$240.00
Rice, Blake	Meeting with D. Demartini, C. Baxter (PG&E), S. Jasinski (Deloitte) regarding open control exceptions identified by the Company during the last quarter of 2019.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, A. Guo, R. Uy, L. Schloetter, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	0.5	\$115.00
Rice, Blake	Prepare Tax control workpapers.	\$230.00	3.0	\$690.00
Rice, Blake	Continue to prepare Tax control workpapers.	\$230.00	2.5	\$575.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/24/2020				
Rice, Blake	Discussion with K. Boyce, A. Guo (Deloitte) regarding the trial balance for post close adjusting journal entries.	\$230.00	0.5	\$115.00
Rice, Blake	Review property, plant, and equipment controls.	\$230.00	2.0	\$460.00
Schloetter, Lexie	Discussion with J. Hamner (Deloitte) related to revenue substantive analytic testing approach.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with V. Hennessy (Deloitte) regarding review notes related to testing procedures of entity level controls.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with T. Pinn (PG&E) related to gas revenue requirements from new gas transmission and storage rate case.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Incorporate amounts related to the new gas transmission and storage rate case into revenue substantive analytic.	\$200.00	2.0	\$400.00
Uy, Rycel	Continue to address notes on regulatory balancing accounts control testing.	\$200.00	4.0	\$800.00
Uy, Rycel	Address notes on regulatory balancing accounts control testing.	\$200.00	3.5	\$700.00
Uy, Rycel	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, A. Guo, B. Rice, L. Schloetter, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$200.00	0.5	\$100.00
Varshney, Swati	Continue to review the control design and implementation on indirect control related to control activities.	\$230.00	3.0	\$690.00
Varshney, Swati	Review the control design and implementation on indirect control related to control activities.	\$230.00	3.0	\$690.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/25/2020				
Azebu, Matt	Review documentation of understanding related to service organizations (Bank of New York Mellon) utilized for audit.	\$230.00	3.0	\$690.00
Bedi, Arpit	Perform debt substantive testing for the financial year ending on December 2019.	\$200.00	1.0	\$200.00
Bedi, Arpit	Continue performing debt substantive testing for the financial year ending on December 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Further continue debt substantive testing for the financial year ending on December 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Further continue performing debt substantive testing for the financial year ending on December 2019.	\$200.00	3.0	\$600.00
Boyce, Kyle	Update the gas procurement contract commitments footnote workpaper.	\$180.00	0.5	\$90.00
Boyce, Kyle	Close notes of cost of gas year end substantive workpaper.	\$180.00	2.5	\$450.00
Boyce, Kyle	Close notes on green house gas substantive year end testing workpaper.	\$180.00	2.0	\$360.00
Boyce, Kyle	Tie out the Company's financial statements to the general ledger accounts.	\$180.00	2.5	\$450.00
Boyce, Kyle	Update the risk of material misstatement workpaper for electric procurement.	\$180.00	0.5	\$90.00
Brown, Erin	Address notes over the account receivable process documented via flowchart.	\$180.00	1.5	\$270.00
Brown, Erin	Document Accounts Payable subsequent invoice testing for invoices posted from 1/6/2020-1/19/2020.	\$180.00	3.5	\$630.00
Donahue, Nona	Review tax provision calculation around current versus deferred taxes.	\$380.00	2.0	\$760.00
Fogarty, Ellen	Continue to review pension expense testing around actuarial assumptions.	\$380.00	2.0	\$760.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/25/2020				
Fogarty, Ellen	Review pension expense testing around actuarial assumptions.	\$380.00	2.5	\$950.00
Goswami, Pratiti	Perform PG&E Pension Plan Asset testing around fair value evaluation.	\$230.00	4.0	\$920.00
Hamner, Jack	Discussion with R. Uy (Deloitte) regarding testing approach for other regulatory assets and liabilities substantive testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with L. Schloetter (Deloitte) related to revenue substantive analytic testing inputs.	\$230.00	1.0	\$230.00
Hamner, Jack	Discussion with S. Jasinski (Deloitte) regarding testing approach for other regulatory assets and liabilities substantive testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Perform year end rollforward procedures for the electric revenue substantive analytic.	\$230.00	2.5	\$575.00
Hennessy, Vincent	Continue to respond to questions from P. Goswami (Deloitte) regarding investment testing procedures.	\$230.00	1.5	\$345.00
Hennessy, Vincent	Document controls over investments for substantive testing.	\$230.00	2.0	\$460.00
Hennessy, Vincent	Respond to inquiries from P. Goswami (Deloitte) regarding plan asset investment population.	\$230.00	2.5	\$575.00
Hennessy, Vincent	Review controls over the Company's investments for substantive testing.	\$230.00	1.5	\$345.00
Hennessy, Vincent	Meeting with D. Demartini, C. Baxter (PG&E) regarding open control exceptions identified by the Company during the last quarter of 2019.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Review entity level controls on company's process to disseminate information to external and internal parties.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Review expense controls to assess risks are being addressed and procedures cover those risks.	\$230.00	1.0	\$230.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/25/2020				
Jasinski, Samantha	Discussion with J. Hamner (Deloitte) regarding testing approach for other regulatory assets and liabilities substantive testing.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Document Gas Transmission & Storage Asset Retirement Obligation Risk assessment workpaper.	\$290.00	3.5	\$1,015.00
Jasinski, Samantha	Review December selection of monthly cash reconciliation control testing.	\$290.00	0.3	\$87.00
Jasinski, Samantha	Review December selection of procurement monthly journal entry control testing.	\$290.00	0.2	\$58.00
Jasinski, Samantha	Discussion with A. Kamra (Deloitte) regarding progress of Entity-Level Control testing workpapers.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review top 25 construction work in process operative dates review control	\$290.00	1.0	\$290.00
Kamra, Akanksha	Discussion with S. Jasinski (Deloitte) regarding progress of Entity-Level Control testing workpapers.	\$290.00	0.5	\$145.00
Kiander, Matthew	Prepare documentation around the appropriateness of the actuarial methodology used.	\$180.00	2.0	\$360.00
Martin, Blake	Review the Benefits Assumption substantive testing workpaper.	\$230.00	1.5	\$345.00
Martin, Blake	Close notes within the Potential Adjustment Report meeting control testing workpaper.	\$230.00	2.0	\$460.00
Martin, Blake	Close notes within the Management Override Risk of Material Misstatement workpaper.	\$230.00	2.0	\$460.00
Martin, Blake	Update documentation within the Benefits Assumption memorandum review control.	\$230.00	2.0	\$460.00
Meredith, Wendy	Review draft Form 10-K.	\$380.00	2.5	\$950.00
Misra, Saurabh	Continue to review interim SAP system controls general information technology control testing workpaper.	\$290.00	2.0	\$580.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/25/2020				
Pant, Chetna	Perform review of audit procedures on reconciliation for pension plan assets.	\$290.00	1.0	\$290.00
Reik, John	Perform review of Management Override workpapers (including controls) and revenue workpapers.	\$330.00	4.2	\$1,386.00
Schloetter, Lexie	Close notes on revenue substantive analytic.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with J. Hamner (Deloitte) related to revenue substantive analytic testing inputs.	\$200.00	1.0	\$200.00
Uy, Rycel	Discussion with J. Hamner (Deloitte) regarding testing approach for other regulatory assets and liabilities substantive testing.	\$200.00	0.5	\$100.00
Uy, Rycel	Address notes in benefit assumptions memo review control testing.	\$200.00	2.5	\$500.00
Uy, Rycel	Address notes in benefits assumption memo review control.	\$200.00	1.0	\$200.00
Uy, Rycel	Address notes in pensions assumption substantive testing.	\$200.00	2.0	\$400.00
Varshney, Swati	Review the control design and implementation on indirect control related to control activities.	\$230.00	3.0	\$690.00
01/26/2020				
Alfahhad, Abdulrahman	Update audit support listing for information technology testing for year-end.	\$200.00	0.3	\$60.00
Alfahhad, Abdulrahman	Review listing of user access of PG&E employees to evaluate the appropriateness of the user access comparing to employee's function roles.	\$200.00	0.8	\$160.00
Alfahhad, Abdulrahman	Address notes on Oracle identity management system around terminated user access controls.	\$200.00	3.0	\$600.00
Alfahhad, Abdulrahman	Meeting with P. Tiprneni (PG&E) to discuss Customer billing reporting module Changes.	\$200.00	0.5	\$100.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/26/2020				
Alfahhad, Abdulrahman	Update change management workpaper for utility plant fixed asset management system.	\$200.00	0.3	\$60.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui (Deloitte) to discuss audit procedures around information technology control testing.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Review Password Settings workpaper for Linux network.	\$200.00	1.4	\$280.00
Alfahhad, Abdulrahman	Update Changes Implementer workpaper for utility plant fixed asset management system.	\$200.00	0.3	\$60.00
Alfahhad, Abdulrahman	Perform testing procedures for SAP system, business warehouse module.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Meeting with P. Tiprneni (PG&E) to discuss questions from control testing on SAP system, Business Planning & Consolidation module.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Discuss users access with W. Cho, R. Garza (PG&E) on SAP system, Enterprise Resource Planning Central Component module.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Review Password Settings workpaper for Linux network.	\$200.00	0.5	\$100.00
Bedi, Arpit	Perform debt substantive testing for the financial year ending on December 2019.	\$200.00	2.0	\$400.00
Bedi, Arpit	Continue performing debt substantive testing for the financial year ending on December 2019.	\$200.00	2.0	\$400.00
Kipkirui, Winnie	Meeting with A. Alfahhad (Deloitte) to discuss audit procedures around information technology control testing.	\$230.00	0.5	\$115.00
Meredith, Wendy	Review PG&E draft 10-K.	\$380.00	2.0	\$760.00
Meredith, Wendy	Continue reviewing PG&E draft 10-K.	\$380.00	1.5	\$570.00
Potts, John	Review benefit assumption memo documentation.	\$330.00	2.0	\$660.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/27/2020				
Alfahhad, Abdulrahman	Discussion with E. Shravya (PG&E) regarding Linux network Password Settings.	\$200.00	0.8	\$160.00
Alfahhad, Abdulrahman	Update Meter Data Management System's Transferred User control workpaper.	\$200.00	2.0	\$400.00
Alfahhad, Abdulrahman	Update New User Access workpaper for metered data management system.	\$200.00	0.8	\$160.00
Alfahhad, Abdulrahman	Update utility plant asset management system around User Access Review.	\$200.00	0.3	\$60.00
Alfahhad, Abdulrahman	Update Oracle database Backup Schedules Workpaper.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Update Customer billing reporting module Segregation of Duties Workpaper.	\$200.00	0.3	\$60.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui, S. Misra (Deloitte) to discuss the client opening settings for SAP.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Meeting with T. Nguyen (PG&E) to discuss Segregation of Duties Monthly Reviews.	\$200.00	0.3	\$60.00
Alfahhad, Abdulrahman	Update Oracle identity management system around terminated user access controls.	\$200.00	0.8	\$160.00
Alfahhad, Abdulrahman	Address notes on Oracle identity management system around New User Access controls.	\$200.00	1.4	\$280.00
Alfahhad, Abdulrahman	Update customer care and billing system control around User Access Review.	\$200.00	0.1	\$20.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui (Deloitte) to discuss network passwords workpaper notes.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Update Advanced Billings System's User Access Review workpaper.	\$200.00	0.3	\$60.00
Alfahhad, Abdulrahman	Update the network password configuration workpaper.	\$200.00	0.5	\$100.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/27/2020				
Azebu, Matt	Discussion with W. Meredith, B. Rice (Deloitte), K. Mallonee, A. Chung (PG&E) regarding comments on pre-officer draft of 10-K.	\$230.00	0.5	\$115.00
Azebu, Matt	Document testing of internal controls related to continued application of alternative revenue standard.	\$230.00	2.5	\$575.00
Bedi, Arpit	Discussion with J. Hamner, B. Rice, V. Hennessy, S. Varshney, A. Kamra (Deloitte) regarding status of workpaper and priorities for the week.	\$200.00	0.5	\$100.00
Bedi, Arpit	Prepare general accepted accounting principle checklist to access the response for the year ending on December 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Further prepare general accepted accounting principle checklist to access the response for the year ending on December 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue to prepare general accepted accounting principle checklist to access the response for the year ending on December 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Further continue to prepare on general accepted accounting principle checklist to access the response for the year ending on December 2019.	\$200.00	2.0	\$400.00
Bhattacharya, Ayush	Document year end testing around change management monitoring control.	\$200.00	2.0	\$400.00
Bhattacharya, Ayush	Document year end testing around change management control around restricted access of changes to be made to the system.	\$200.00	3.0	\$600.00
Bhattacharya, Ayush	Meeting with W. Kipkirui, P. Giamanco, B. Long (Deloitte) to discuss the current status of the information technology Audit.	\$200.00	0.5	\$100.00
Bhattacharya, Ayush	Document utility plan tracking system around segregation of duties review control.	\$200.00	1.5	\$300.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/27/2020				
Boyce, Kyle	Tie out the Company's financial statements to the general ledger accounts.	\$180.00	3.5	\$630.00
Boyce, Kyle	Discussion with W. Perez (PG&E), J. Hamner (Deloitte) regarding process for booking the costs of electricity journal entries.	\$180.00	0.5	\$90.00
Boyce, Kyle	Update the electric procurement journal entry test of control workpaper.	\$180.00	1.5	\$270.00
Boyce, Kyle	Close notes on the workpaper of the control over the SAP change requests.	\$180.00	0.5	\$90.00
Boyce, Kyle	Prepare tie-out of the Company's electric commitments schedule to what is disclosed in the footnote within the 2019 10K.	\$180.00	2.0	\$360.00
Boyce, Kyle	Discussion with C. Yau (PG&E) regarding review of the control over SAP system's change requests.	\$180.00	0.5	\$90.00
Boyce, Kyle	Continue to tie out the Company's financial statements to the general ledger accounts.	\$180.00	3.5	\$630.00
Brown, Aaron	Clear notes on Energy Procurement testing workpaper.	\$290.00	0.5	\$145.00
Brown, Aaron	Review Benefits Substantive Testing.	\$290.00	1.0	\$290.00
Brown, Aaron	Review Source To Pay Controls Testing.	\$290.00	0.5	\$145.00
Brown, Erin	Document Accounts Payable subsequent invoice testing.	\$180.00	3.0	\$540.00
Brown, Erin	Document PG&E's control over personnel/organization change requests within Human Resources.	\$180.00	3.0	\$540.00
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding follow up emails with lines of business owners related to subsequent invoice testing.	\$180.00	1.0	\$180.00
Brown, Erin	Document PG&E's entity level control over training's required by PG&E employees within Human Resources.	\$180.00	1.0	\$180.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/27/2020				
Brown, Erin	Address notes with regards to the Company's Meter to Cash flowchart.	\$180.00	3.5	\$630.00
Chopra, Harshita	Prepare the control design and implementation on indirect control related to control activities.	\$180.00	2.5	\$450.00
Cochran, James	Review control testing documentation for new user access review control tested through interim period.	\$380.00	0.5	\$190.00
Dam, Vivian	Update current year unrecognized tax benefit workpapers with current information including update corresponding tax memo with current year's numbers.	\$230.00	3.9	\$897.00
Dam, Vivian	Discussion with J. Yuen (Deloitte) regarding review notes of unrecognized tax benefit workpapers.	\$230.00	0.5	\$115.00
Dam, Vivian	Meeting with J. Yuen, J. Li (Deloitte) to discuss FY19 year-end tax provision testing.	\$230.00	0.4	\$92.00
Dam, Vivian	Review client background and applicable tax technical knowledge.	\$230.00	2.8	\$644.00
Dugan, Anne	Review tax workpaper risk assessment documentation.	\$330.00	1.5	\$495.00
Dugan, Anne	Review tax workpaper on regulatory tax asset testing.	\$330.00	1.5	\$495.00
Dugan, Anne	Review tax workpaper on deferred tax testing.	\$330.00	2.0	\$660.00
Fannin, Sam	Discussion with J. Hamner, R. Uy (Deloitte) regarding testing approach for Other Regulatory Assets and Liabilities substantive testing.	\$330.00	0.5	\$165.00
Fannin, Sam	Perform review on regulatory balancing account.	\$330.00	3.5	\$1,155.00
Fazil, Mohamed	Meeting with W. Kipkirui, M. Fazil (Deloitte), K. Tschoe (PG&E) to discuss a users privileged access.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Prepare privileged access documentation for SAP system, Governance, Risk and Compliance module.	\$230.00	3.0	\$690.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/27/2020				
Fazil, Mohamed	Meeting with W. Kipkirui, S. Misra (Deloitte), I. Karkala (PG&E) to discuss user access testing for SAP business warehouse and Business Planning & Consolidation module.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Review the control around critical functions review for SAP system, Enterprise Resource Planning Central Component module	\$230.00	0.5	\$115.00
Fazil, Mohamed	Work on control exception Finding file for SAP.	\$230.00	3.0	\$690.00
Fogarty, Ellen	Review health benefit testing around actuarial assumptions.	\$380.00	2.5	\$950.00
Giamanco, Patrick	Meeting with W. Kipkirui, B. Long, A. Bhattacharya (Deloitte) to discuss the current status of the information technology Audit.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Review control testing documentation for password configuration through interim period.	\$330.00	2.0	\$660.00
Giamanco, Patrick	Meeting with W. Kipkirui, B. Long (Deloitte) to discuss the network password settings.	\$330.00	0.5	\$165.00
Goswami, Pratiti	Evaluate confirmation replies received from Trustees for Pension Asset testing.	\$230.00	3.0	\$690.00
Hamner, Jack	Discussion with L. Schloetter (Deloitte), A. Duran (PG&E) related to impacts of tax reform on revenue.	\$230.00	1.0	\$230.00
Hamner, Jack	Prepare journal entry memorandum to assess each post-close entry for signs of management override.	\$230.00	2.5	\$575.00
Hamner, Jack	Discussion with S. Fannin, R. Uy (Deloitte) regarding testing approach for Other Regulatory Assets and Liabilities substantive testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Address notes in the operating effectiveness for year end Regulatory Accounting Document control selections.	\$230.00	3.5	\$805.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/27/2020				
Hamner, Jack	Discussion with W. Perez (PG&E), K. Boyce (Deloitte) regarding process for booking the costs of electricity journal entries.	\$230.00	0.5	\$115.00
Hamner, Jack	Prepare the year end electric revenue substantive electric workpaper.	\$230.00	3.5	\$805.00
Hamner, Jack	Discussion with B. Rice, V. Hennessy, S. Varshney, A. Kamra, A. Bedi (Deloitte) regarding status of workpaper and priorities for the week.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Correspond with W. Chan (PG&E) regarding support needed to complete entity-level control testing.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Meeting with D. DeMartini (PG&E) regarding entity level control support needed for the testing procedures.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Review support received for entity-level controls to prepare for meeting with D. DeMartini (PG&E).	\$230.00	1.0	\$230.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding follow up emails with lines of business owners related to subsequent invoice testing.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Discussion with J. Hamner, B. Rice, S. Varshney, A. Kamra, A. Bedi (Deloitte) regarding status of workpaper and priorities for the week.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Prepare investment confirmations as part of the substantive testing procedures.	\$230.00	3.5	\$805.00
Hennessy, Vincent	Discussion with I. Liu (PG&E) regarding investment manager contact information needed to deliver investment confirmations as part of the testing procedures.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with P. Manning (PG&E) regarding the fair value measurement of the pension investments.	\$230.00	0.5	\$115.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/27/2020				
Hennessy, Vincent	Discussion with M. Azebu (Deloitte) regarding the Company's fair value policy to assess sample size selections for testing procedures.	\$230.00	1.5	\$345.00
Hennessy, Vincent	Correspond with third-party investment managers regarding investment confirmations as part of the testing procedures.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Correspond with J. Hong, M. Lum, N. Riojas (PG&E) regarding obtaining support for decommissioning expense and control testing procedures.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Continue to prepare public domain search testing workpaper.	\$290.00	4.0	\$1,160.00
Jasinski, Samantha	Review of 10-K Report Pre-Officer draft	\$290.00	3.0	\$870.00
Jasinski, Samantha	Continue to review 10-K report pre-officer draft.	\$290.00	3.5	\$1,015.00
K, Kavya	Update workpaper tracker to evaluate current internal control testing status.	\$200.00	2.0	\$400.00
K, Kavya	Prepare user access review control for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	3.0	\$600.00
Kamra, Akanksha	Discussion with J. Hamner, B. Rice, V. Hennessy, S. Varshney, A. Bedi (Deloitte) regarding status of workpaper and priorities for the week.	\$290.00	0.5	\$145.00
Kamra, Akanksha	Review the entity-level controls workpaper on monitoring environment.	\$290.00	2.5	\$725.00
Kamra, Akanksha	Assess the risk associated with and audit procedures to be performed for the investments made by the Nuclear Decommissioning Trust.	\$290.00	0.5	\$145.00
Kamra, Akanksha	Review the entity-level controls workpaper on risk assessment.	\$290.00	2.5	\$725.00
Kaur, JASPREET	Prepare fair value testing for pension plan asset.	\$200.00	1.0	\$200.00
Kiander, Matthew	Prepare documentation around the appropriateness of the health trend used.	\$180.00	2.5	\$450.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/27/2020				
Kiander, Matthew	Prepare documentation around the appropriateness of the mortality assumption used.	\$180.00	2.5	\$450.00
Kipkirui, Winnie	Meeting with A. Alfaahad (Deloitte) to discuss network passwords workpaper notes.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with M. McKinney (PG&E) to obtain screenshots to support testing of PGE automated controls.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document the segregation of duties controls for year end on gas trades tracking system.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document the segregation of duties controls for year end on customer care and billing system.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document terminations common control.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Review utility plant asset management system around change management control workpaper.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with P. Tipirneni (PGE) to discuss utility plant asset management system evidences for year end.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with S. Misra, M. Fazil (Deloitte), I. Karkala (PG&E) to discuss user access testing for SAP business warehouse and Business Planning & Consolidation module.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with W. Kipkirui, M. Fazil (Deloitte), K. Tschoe (PGE) to discuss a users privileged access.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long (Deloitte) to discuss the network password settings.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Update review controls for batch monitoring controls for customer care and billing system.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Update review controls for batch monitoring controls for utility plant asset management system.	\$230.00	1.0	\$230.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/27/2020				
Kipkirui, Winnie	Review SAP system, Business Planning & Consolidation module documentation.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long, A. Bhattacharya (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with S. Misra, A. Alfahhad (Deloitte) to discuss the client opening settings for SAP.	\$230.00	0.5	\$115.00
Li, Jenny	Perform substantive testing for effective tax rate reconciliation	\$180.00	2.9	\$522.00
Li, Jenny	Prepare the testing for the deferred taxes workpaper.	\$180.00	1.4	\$252.00
Li, Jenny	Prepare testing related to deferred taxes on net operating loss credits.	\$180.00	1.3	\$234.00
Li, Jenny	Prepare the testing for effective tax rate reconciliation workpaper.	\$180.00	1.9	\$342.00
Li, Jenny	Meeting with J. Yuen, V. Dam (Deloitte) to discuss FY19 year-end tax provision testing.	\$180.00	0.5	\$90.00
Long, Brittany	Meeting with W. Kipkirui, P. Giamanco (Deloitte) to discuss the network password settings.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with W. Kipkirui, P. Giamanco, A. Bhattacharya (Deloitte) to discuss the current status of the information technology Audit.	\$290.00	0.5	\$145.00
Long, Brittany	Review control testing documentation for change management control.	\$290.00	3.0	\$870.00
M, Ashwin	Prepare audit procedures to roll forward interim testing of monitoring control over implemented changes to year-end.	\$200.00	3.0	\$600.00
Meredith, Wendy	Continue reviewing draft audit committee communications for 2019 audit.	\$380.00	1.0	\$380.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/27/2020				
Meredith, Wendy	Discussion with M. Azebu, B. Rice (Deloitte), K. Malone, A. Chung (PG&E) regarding comments on pre-officer draft of 10-K.	\$380.00	0.5	\$190.00
Meredith, Wendy	Review PG&E 2019 audit status.	\$380.00	0.5	\$190.00
Meredith, Wendy	Review draft audit committee communications for 2019 audit.	\$380.00	1.0	\$380.00
Meredith, Wendy	Review draft consents to be included with Form 10-K.	\$380.00	1.0	\$380.00
Meredith, Wendy	Continue reviewing draft audit committee communications for 2019 audit.	\$380.00	1.0	\$380.00
Misra, Saurabh	Meeting with W. Kipkirui, A. Alfaahad (Deloitte) to discuss the client opening settings for SAP.	\$290.00	0.5	\$145.00
Misra, Saurabh	Continue to review interim SAP System control over segregation of duties.	\$290.00	3.0	\$870.00
Misra, Saurabh	Review interim SAP System control over segregation of duties.	\$290.00	3.0	\$870.00
Misra, Saurabh	Meeting with W. Kipkirui, M. Fazil (Deloitte), I. Karkala (PG&E) to discuss user access testing for SAP business warehouse and Business Planning & Consolidation module.	\$290.00	0.5	\$145.00
Misra, Saurabh	Review interim SAP system controls over new user access.	\$290.00	3.0	\$870.00
Nambiar, Sachin	Complete testing on control to test Change Management access for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	3.0	\$600.00
Ncho-Oguie, Jean-Denis	Review FY19 independence memo.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Review year end Independence Roadmap analysis.	\$380.00	1.0	\$380.00
Nkinzingabo, Rudy	Review testing performed on regulatory tax accounts.	\$290.00	3.0	\$870.00
Nkinzingabo, Rudy	Discussion with J. Yuen (Deloitte) regarding uncertain tax position documentation consideration.	\$290.00	1.0	\$290.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/27/2020				
Nkinzingabo, Rudy	Review testing performed on unrecognized tax position documentation.	\$290.00	2.3	\$667.00
Pant, Chetna	Review procedures performed on fair value testing for pension plan asset.	\$290.00	1.0	\$290.00
Rice, Blake	Discussion with W. Meredith, M. Azebu (Deloitte), K. Mallonee, A. Chung (PG&E) regarding comments on pre-officer draft of 10-K.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with J. Hamner, V. Hennessy, S. Varshney, A. Kamra, A. Bedi (Deloitte) regarding status of workpaper and priorities for the week.	\$230.00	0.5	\$115.00
Salisam, Soujanya	Perform reconciliation of journal entry population with trial balance.	\$200.00	2.0	\$400.00
Salisam, Soujanya	Perform data check on journal entry testing population.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Update Gas revenue substantive analytic for year end information.	\$200.00	3.5	\$700.00
Schloetter, Lexie	Discussion with J. Hamner (Deloitte), A. Duran (PG&E) related to impacts of tax reform on revenue.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with A. Duran (PG&E) related to gas revenue substantive analytic.	\$200.00	1.0	\$200.00
Shukla, Prakhar	Prepare audit procedures to roll forward interim testing of monitoring control over implemented changes to year-end.	\$200.00	2.0	\$400.00
Uy, Rycel	Discussion with M. Liu, J. Garboden (PG&E) regarding the review of the Discount Rate used in the Benefits Assumptions Memo.	\$200.00	0.5	\$100.00
Uy, Rycel	Continue to reconcile company's trial balance to testing workpaper for other regulatory assets and liabilities substantive testing.	\$200.00	3.5	\$700.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

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<i>2019 Audit Services</i>				
01/27/2020				
Uy, Rycel	Discussion with S. Fannin, J. Hamner (Deloitte) regarding testing approach for Other Regulatory Assets and Liabilities substantive testing.	\$200.00	0.5	\$100.00
Uy, Rycel	Update documentation on regulatory balancing accounts controls testing.	\$200.00	0.5	\$100.00
Uy, Rycel	Reconcile company's trial balance to testing workpaper for other regulatory assets and liabilities substantive testing.	\$200.00	3.5	\$700.00
Uy, Rycel	Research break out of other regulatory asset and liability balances.	\$200.00	2.5	\$500.00
Uy, Rycel	Update documentation for review of Discount Rate within the Benefits Memo Review Control Testing workpaper.	\$200.00	0.5	\$100.00
Varshney, Swati	Review the control design and implementation on indirect control related to control activities.	\$230.00	3.0	\$690.00
Varshney, Swati	Discussion with J. Hamner, B. Rice, V. Hennessy, A. Kamra, A. Bedi (Deloitte) regarding status of workpaper and priorities for the week.	\$230.00	0.5	\$115.00
Varshney, Swati	Prepare the guided risk assessment of Investment.	\$230.00	3.5	\$805.00
Yuen, Jennifer	Discussion with V. Dam (Deloitte) regarding review notes of unrecognized tax benefit workpapers.	\$230.00	0.5	\$115.00
Yuen, Jennifer	Meeting with V. Dam, J. Li (Deloitte) to discuss FY19 year-end tax provision testing.	\$230.00	0.5	\$115.00
Yuen, Jennifer	Review memo documented around bonus depreciation deduction for tax provision.	\$230.00	0.2	\$46.00
Yuen, Jennifer	Discussion with R. Nkinzingabo (Deloitte) regarding uncertain tax position documentation consideration.	\$230.00	1.0	\$230.00
Yuen, Jennifer	Review valuation allowance assertion testing for deferred taxes.	\$230.00	2.4	\$552.00

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Fees Sorted by Category for the Fee Period

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<i>2019 Audit Services</i>					
01/27/2020					
	Yuen, Jennifer	Review testing support around uncertain tax position.	\$230.00	1.8	\$414.00
	Yuen, Jennifer	Prepare tax summary memo to document summary of audit procedures performed around tax provision.	\$230.00	1.1	\$253.00
01/28/2020					
	Alfahhad, Abdulrahman	Address notes on customer care and billing system control around User Access Review.	\$200.00	1.0	\$200.00
	Alfahhad, Abdulrahman	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the information technology Audit.	\$200.00	0.5	\$100.00
	Alfahhad, Abdulrahman	Update Meter Data Management System's terminated user control workpaper.	\$200.00	0.7	\$140.00
	Azebu, Matt	Discussion with V. Hennessy (Deloitte) regarding fair value measurement of pension investments.	\$230.00	1.0	\$230.00
	Azebu, Matt	Meeting with C. Munjal, V. Hennessy (Deloitte) regarding the status of Plan Asset testing.	\$230.00	0.5	\$115.00
	Azebu, Matt	Review testing procedures performed related to the greenhouse gas liability and expense	\$230.00	3.0	\$690.00
	Azebu, Matt	Review year-end updates to risk assessment considerations related to greenhouse gas volume data.	\$230.00	1.5	\$345.00
	Azebu, Matt	Review testing of operating effectiveness of greenhouse gas reconciliation and journal entry review controls.	\$230.00	2.0	\$460.00
	Bedi, Arpit	Prepare general accepted accounting principle checklist to access the response for the year ending on December 2019.	\$200.00	3.0	\$600.00
	Bedi, Arpit	Continue to prepare general accepted accounting principle checklist to access the response for the year ending on December 2019.	\$200.00	3.0	\$600.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/28/2020				
Bedi, Arpit	Further prepare general accepted accounting principle checklist to access the response for the year ending on December 2019.	\$200.00	2.0	\$400.00
Bedi, Arpit	Continue to prepare general accepted accounting principle checklist to access the response for the year ending on December 2019.	\$200.00	2.0	\$400.00
Bedi, Arpit	Prepare process flow diagram for debt for year ending on December 2019.	\$200.00	0.5	\$100.00
Boyce, Kyle	Discussion with C. Yen (PG&E), J. Hamner (Deloitte) regarding the reconciliation of the purchased gas account.	\$180.00	0.5	\$90.00
Boyce, Kyle	Discussion with V. Hennessy (Deloitte) regarding testing financial planning and reporting controls.	\$180.00	0.5	\$90.00
Boyce, Kyle	Update the control over the Company's process for identifying its chief operating decision maker and reporting segments.	\$180.00	2.0	\$360.00
Boyce, Kyle	Update the procurement sectional memo.	\$180.00	1.0	\$180.00
Boyce, Kyle	Prepare the reconciliation of the purchased gas account.	\$180.00	3.0	\$540.00
Boyce, Kyle	Close notes on depreciate rate changes control workpaper.	\$180.00	1.0	\$180.00
Boyce, Kyle	Update General ledger mapping workpapers with the first round of post close adjusting journal entries.	\$180.00	1.5	\$270.00
Boyce, Kyle	Update the segment reporting memorandum.	\$180.00	2.5	\$450.00
Brown, Aaron	Clear notes in Benefits Substantive Testing.	\$290.00	1.5	\$435.00
Brown, Aaron	Review Source To Pay Controls Testing.	\$290.00	0.5	\$145.00
Brown, Erin	Document PG&E's meter to cash control over the revenue reconciliation process within billings.	\$180.00	2.0	\$360.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/28/2020				
Brown, Erin	Address notes with regards to the Company's Meter to Cash flowchart.	\$180.00	2.0	\$360.00
Brown, Erin	Document PG&E's control over the review of subsequent Non-Purchase Order invoices.	\$180.00	3.5	\$630.00
Brown, Erin	Document Accounts Payable subsequent invoice testing.	\$180.00	3.5	\$630.00
Brown, Erin	Meeting with S. Ali (PG&E), V. Hennessy (Deloitte) regarding support to obtain for accounts payable controls.	\$180.00	0.5	\$90.00
Chopra, Harshita	Document controls at a Service Organization to user entities' internal control over financial reporting.	\$180.00	1.0	\$180.00
Chopra, Harshita	Assess the independence of the audit engagement team members engaged on the PG&E audit to comply with independence requirement.	\$180.00	1.5	\$270.00
Dam, Vivian	Rollforward current year workpapers related to deferred taxes on net operating loss credits.	\$230.00	2.0	\$460.00
Dam, Vivian	Update current year workpapers related to deferred taxes around depreciation of utility plant assets.	\$230.00	2.6	\$598.00
Dam, Vivian	Update unrecognized tax benefit workpapers with current year information.	\$230.00	1.7	\$391.00
Dam, Vivian	Update deferred taxes workpapers with current year's amount.	\$230.00	2.1	\$483.00
Dam, Vivian	Review company background and client's industry information to aid in understanding current year tax work.	\$230.00	1.4	\$322.00
Donahue, Nona	Discussion with J. Yuen, R. Nkinzingabo, J. Ncho-Oguie, W. Meredith, B. Rice, A. Dugan (Deloitte) regarding year end tax risk reassessment and substantive procedures.	\$380.00	0.5	\$190.00
Dugan, Anne	Discussion with B. Rice, W. Meredith (Deloitte) regarding Tax substantive testing approach.	\$330.00	0.5	\$165.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/28/2020				
Dugan, Anne	Discussion with N. Donahue, J. Yuen, R. Nkinzingabo, J. Ncho-Oguie, W. Meredith, B. Rice (Deloitte) regarding year end tax risk reassessment and substantive procedures.	\$330.00	0.5	\$165.00
Dugan, Anne	Review effective tax rate reconciliation workpaper.	\$330.00	1.0	\$330.00
Dugan, Anne	Review control testing workpaper for tax review controls.	\$330.00	1.5	\$495.00
Dugan, Anne	Discussion with B. Rice (Deloitte) regarding notes included within Tax controls and risk assessment workpaper.	\$330.00	0.5	\$165.00
Fannin, Sam	Perform review on regulatory liabilities account.	\$330.00	3.0	\$990.00
Fazil, Mohamed	Meeting with Arun (PG&E) to discuss system activities on Business Process Reengineering System.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Meeting with T. Nguyen (PG&E) to discuss Mitigation Control Change Log.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Review control on process chain monitoring for SAP system, Business Planning & Consolidation module.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Review control on privileged access for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.5	\$345.00
Fazil, Mohamed	Review control on process chain monitoring for SAP's business warehouse system.	\$230.00	1.5	\$345.00
Fogarty, Ellen	Review deferred compensation liability testing.	\$380.00	0.3	\$114.00
Giamanco, Patrick	Review control testing documentation for new user access review control.	\$330.00	2.0	\$660.00
Gillam, Tim	Review audit committee communication material around required communication from auditor.	\$380.00	2.5	\$950.00

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<i>2019 Audit Services</i>				
01/28/2020				
Gillam, Tim	Meeting with D. Thomason, S. Hunter, J. Garboden, E. Min, P. Ong (PG&E), S. Jasinski (Deloitte) to discuss Q4 accounting transactions.	\$380.00	1.2	\$456.00
Hamner, Jack	Continue to prepare the year end electric revenue substantive electric workpaper.	\$230.00	3.5	\$805.00
Hamner, Jack	Prepare the year end electric revenue substantive electric workpaper.	\$230.00	3.0	\$690.00
Hamner, Jack	Discussion with C. Yen (PG&E), K. Boyce (Deloitte) regarding the reconciliation of the purchased gas account.	\$230.00	0.5	\$115.00
Hamner, Jack	Meeting with R. Stanley (PG&E) regarding the timing of the approval of the Gas Transmission and Storage Regulatory Accounting Documents.	\$230.00	0.5	\$115.00
Hamner, Jack	Address notes within the year end substantive analytic to test the Company's electric procurement balancing account payable and receivable.	\$230.00	3.0	\$690.00
Hamner, Jack	Prepare journal entry memorandum to assess each post-close entry for signs of management override.	\$230.00	3.0	\$690.00
Hennessy, Vincent	Document nuclear decommissioning expense control.	\$230.00	1.5	\$345.00
Hennessy, Vincent	Discussion with M. Azebu (Deloitte) regarding fair value measurement of pension investments.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Correspond with P. Goswami (Deloitte) regarding questions on plan asset substantive testing.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Meeting with M. Azebu, C. Munjal (Deloitte) regarding the status of Plan Asset testing.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Research accounting guidance related to fair value leveling.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Respond to notes in the investments sectional memo.	\$230.00	1.0	\$230.00

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<i>2019 Audit Services</i>				
01/28/2020				
Hennessy, Vincent	Discussion with K. Boyce (Deloitte) regarding testing financial planning and reporting controls.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with K. Mallonee (PG&E) regarding setting up time to document his review of financial planning and reporting controls.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Meeting with S. Ali (PG&E), E. Brown (Deloitte) regarding support to obtain for accounts payable controls.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Correspond with W. Chan (PG&E) regarding support needed to complete entity-level control testing.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Continue to prepare public domain search testing workpaper.	\$290.00	2.3	\$667.00
Jasinski, Samantha	Review public domain search findings memo	\$290.00	2.0	\$580.00
Jasinski, Samantha	Meeting with D. Thomason, S. Hunter, J. Garboden, E. Min, P. Ong (PG&E), T. Gillam (Deloitte) to discuss Q4 accounting transactions.	\$290.00	1.2	\$348.00
Jasinski, Samantha	Review regulatory assets category A (lower risk assessed) year-end update workpaper	\$290.00	2.5	\$725.00
K, Kavya	Prepare user access review control for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	3.0	\$600.00
K, Kavya	Continue to work on user access review for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	2.0	\$400.00
Kamra, Akanksha	Review the controls at the third party responsible for maintaining the company's nuclear decommissioning trust and pension investments.	\$290.00	1.0	\$290.00
Kaur, JASPREET	Prepare gain and loss testing on investment for pension plan asset.	\$200.00	1.0	\$200.00
Kiander, Matthew	Prepare documentation around the appropriateness of the discount rate assumption used.	\$180.00	1.0	\$180.00

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<i>2019 Audit Services</i>				
01/28/2020				
Kipkirui, Winnie	Review tools testing workpaper for audit procedures performed around tools used.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Update documentation for user access review control for year end procedures for customer care and billing system.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Update documentation for user access review control for year end procedures for utility plant asset management system.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Update documentation for user access review control for year end procedures for Oracle.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Review user access review controls for Advanced Billings System.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Review user access review controls for gas trades tracking system.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Review new user access controls for gas trades tracking system.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Update new user access controls for gas trades tracking system	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Document summary of SAP controls and exposure check items to assess any pending audit support.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Meeting with M. Fazil (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with T. Nguyen (PGE) to discuss the monthly reviews for segregation of duties.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with C. Kaustav, E. Shravya (PG&E) to discuss the network password settings.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with A. Alfahhad (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	0.5	\$115.00

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<i>2019 Audit Services</i>				
01/28/2020				
Li, Jenny	Continue to perform substantive testing for effective tax rate reconciliation	\$180.00	2.9	\$522.00
Li, Jenny	Update the footnote tie-out table on effective tax rate reconciliation.	\$180.00	1.9	\$342.00
Li, Jenny	Prepare documentation on effective tax rate reconciliation.	\$180.00	1.2	\$216.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the information technology Audit.	\$290.00	0.5	\$145.00
Long, Brittany	Review control testing documentation for segregation of duties .	\$290.00	2.5	\$725.00
M, Ashwin	Prepare audit procedures to roll forward interim testing of use access security control to year-end.	\$200.00	3.0	\$600.00
Martin, Blake	Profile flagged journal entries within the OPTIX Deloitte analytic tool.	\$230.00	3.5	\$805.00
Martin, Blake	Close notes within the Benefit assumptions substantive testing work paper.	\$230.00	2.0	\$460.00
Martin, Blake	Test Statement of Comprehensive Income and Analytics work paper.	\$230.00	1.5	\$345.00
Martin, Blake	Test the accumulated other comprehensive income reconciliation.	\$230.00	2.0	\$460.00
Martin, Blake	Discussion with M. Liu, J. Garboden (PG&E) regarding the review of the Discount Rate used in the Benefits Assumptions Memo.	\$230.00	0.5	\$115.00
Martin, Blake	Close notes within the Pension Plan substantive testing work paper.	\$230.00	1.0	\$230.00
Meredith, Wendy	Discussion with B. Rice, A. Dugan (Deloitte) regarding Tax substantive testing approach.	\$380.00	0.5	\$190.00
Meredith, Wendy	Discussion with N. Donahue, J. Yuen, R. Nkinzingabo, J. Ncho-Oguie, B. Rice, A. Dugan (Deloitte) regarding year end tax risk reassessment and substantive procedures.	\$380.00	0.5	\$190.00
Meredith, Wendy	Review year end audit committee communications to PG&E.	\$380.00	1.5	\$570.00

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<i>2019 Audit Services</i>				
01/28/2020				
Misra, Saurabh	Continue to review interim SAP system controls over new user access.	\$290.00	3.0	\$870.00
Misra, Saurabh	Continue to review interim SAP system controls over password configuration.	\$290.00	3.0	\$870.00
Misra, Saurabh	Review interim SAP system controls over password configuration.	\$290.00	3.0	\$870.00
Misra, Saurabh	Review interim SAP System control over user access.	\$290.00	1.0	\$290.00
Munjal, Chahat	Meeting with M. Azebu, V. Hennessy (Deloitte) regarding the status of Plan Asset testing.	\$200.00	0.5	\$100.00
Munjal, Chahat	Prepare disclosure testing for pension plan asset.	\$200.00	2.0	\$400.00
Nambiar, Sachin	Complete testing on control to test Change Management access for SAP system, Business Planning & Consolidation module.	\$200.00	3.0	\$600.00
Ncho-Oguie, Jean-Denis	Review PG&E fair value classification analysis.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Discussion with N. Donahue, J. Yuen, R. Nkinzingabo, W. Meredith, B. Rice, A. Dugan (Deloitte) regarding year end tax risk reassessment and substantive procedures.	\$380.00	0.5	\$190.00
Nkinzingabo, Rudy	Review effective tax rate reconciliation workpaper.	\$290.00	2.0	\$580.00
Nkinzingabo, Rudy	Review deferred tax reconciliation workpaper.	\$290.00	1.2	\$348.00
Nkinzingabo, Rudy	Review the bonus depreciation guidance to understand the impact to the provision.	\$290.00	2.0	\$580.00
Nkinzingabo, Rudy	Discussion with N. Donahue, J. Yuen, J. Ncho-Oguie, W. Meredith, B. Rice, A. Dugan (Deloitte) regarding year end tax risk reassessment and substantive procedures.	\$290.00	0.5	\$145.00
Nkinzingabo, Rudy	Discussion with J. Yuen (Deloitte) regarding effective tax rate testing and documentation.	\$290.00	1.4	\$406.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/28/2020				
Rice, Blake	Discussion with N. Donahue, J. Yuen, R. Nkinzingabo, J. Ncho-Oguie, W. Meredith, A. Dugan (Deloitte) regarding year end tax risk reassessment and substantive procedures.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with A. Dugan (Deloitte) regarding notes included within Tax controls and risk assessment workpaper.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with W. Meredith, A. Dugan (Deloitte) regarding Tax substantive testing approach.	\$230.00	0.5	\$115.00
Sagar, Saurabh	Perform data check on journal entry testing population.	\$330.00	1.0	\$330.00
Salisam, Soujanya	Perform reconciliation of journal entry population with trial balance.	\$200.00	2.0	\$400.00
Salisam, Soujanya	Continue to perform data check on journal entry testing population.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Update gas revenue substantive analytic for year end considerations.	\$200.00	3.5	\$700.00
Schloetter, Lexie	Update electric revenue substantive analytic for year end considerations.	\$200.00	3.5	\$700.00
Shukla, Prakhar	Prepare audit procedures to roll forward interim testing of use access security control to year-end.	\$200.00	2.0	\$400.00
Uy, Rycel	Compile journal entry support for year-end selections for management override controls testing.	\$200.00	0.5	\$100.00
Uy, Rycel	Analyze other regulatory balancing accounts to substantively test.	\$200.00	3.5	\$700.00
Uy, Rycel	Continue to analyze other regulatory balancing accounts to substantively test.	\$200.00	3.5	\$700.00
Uy, Rycel	Continue to analyze other regulatory balancing accounts to substantively test.	\$200.00	3.0	\$600.00
Varshney, Swati	Review Independence Considerations on PG&E Corporation and Pacific Gas & Electric Company and affiliates.	\$230.00	3.0	\$690.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/28/2020				
Varshney, Swati	Prepare the guided risk assessment of Investment, which include various tailoring and risk assessment questions.	\$230.00	3.0	\$690.00
Varshney, Swati	Review the Debt substantive testing for Pacific Gas and Electric Corporation.	\$230.00	2.0	\$460.00
Yuen, Jennifer	Perform utility plant repair expense support review.	\$230.00	2.6	\$598.00
Yuen, Jennifer	Review rollforward provision memo.	\$230.00	1.1	\$253.00
Yuen, Jennifer	Discussion with N. Donahue, R. Nkinzingabo, J. Ncho-Oguie, W. Meredith, B. Rice, A. Dugan (Deloitte) regarding year end tax risk reassessment and substantive procedures.	\$230.00	0.5	\$115.00
Yuen, Jennifer	Draft tax summary memo update including draft outstanding items listing.	\$230.00	4.6	\$1,058.00
Yuen, Jennifer	Discussion with R. Nkinzingabo (Deloitte) regarding effective tax rate testing and documentation.	\$230.00	1.4	\$322.00
01/29/2020				
Alfahhad, Abdulrahman	Meeting with W. Kipkirui, P. Giamanco, B. Long, S. Misra, M. Fazil (Deloitte) to discuss the current status of the information technology Audit.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui, J. Cochran, P. Giamanco, B. Long, M. Fazil (Deloitte) to discuss how to address comments around general information technology controls.	\$200.00	0.5	\$100.00
Azebu, Matt	Review documentation of use of auditor specialists during 2019 audit	\$230.00	1.0	\$230.00
Azebu, Matt	Meeting with A. Chung, J. Garboden, P. Manning, T. Huntley, A. Mawhorter, I. Liu (PG&E), V. Hennessy (Deloitte) regarding the Company's fair value policy related to their plan asset investments.	\$230.00	0.5	\$115.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/29/2020				
Azebu, Matt	Discussion with J. Ncho-Oguie, V. Hennessy (Deloitte) regarding accounting guidance related to the fair value leveling of plan asset investments.	\$230.00	0.5	\$115.00
Azebu, Matt	Review independence roadmap documenting independence procedures performed for 2019 audit.	\$230.00	2.0	\$460.00
Azebu, Matt	Document memorandum summarizing results of focused support program review findings.	\$230.00	1.5	\$345.00
Bedi, Arpit	Continue analyzing the risks of material misstatement associated with financial statement line items and disclosures, controls to address identified risks and plan testing steps.	\$200.00	2.0	\$400.00
Bedi, Arpit	Prepare general accepted accounting principle checklist to access the response for the year ending on December 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Analyze the risks of material misstatements associated with financial statement line items and disclosures, controls to address identified risks and plan testing steps.	\$200.00	3.0	\$600.00
Bhattacharya, Ayush	Meeting with W. Kipkirui, M. Fazil (Deloitte) to discuss the change management control testing.	\$200.00	0.5	\$100.00
Boyce, Kyle	Update the segment reporting memorandum.	\$180.00	1.0	\$180.00
Boyce, Kyle	Close notes on the electricity procurement journal entry control workpaper.	\$180.00	2.0	\$360.00
Boyce, Kyle	Close notes on depreciate rate changes control workpaper.	\$180.00	1.0	\$180.00
Boyce, Kyle	Close notes on green house gas substantive testing workpaper.	\$180.00	2.5	\$450.00
Boyce, Kyle	Close notes on the workpaper of the control over the SAP change requests.	\$180.00	1.0	\$180.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/29/2020				
Brown, Aaron	Clear notes in Energy Procurement Substantive Testing.	\$290.00	1.0	\$290.00
Brown, Aaron	Meeting with E. Brown, V. Hennessy (Deloitte) regarding Source To Pay Control.	\$290.00	0.5	\$145.00
Brown, Erin	Document Accounts Payable subsequent invoice testing.	\$180.00	3.5	\$630.00
Brown, Erin	Discussion with D. Dupar (PG&E) regarding the accrual process for vendor invoices.	\$180.00	0.5	\$90.00
Brown, Erin	Document PG&E's control over the review and approval of Purchase Orders.	\$180.00	2.0	\$360.00
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding notes in accounts payable testing.	\$180.00	1.0	\$180.00
Brown, Erin	Document PG&E's entity level control surrounding the Company's code of conduct policy.	\$180.00	1.0	\$180.00
Brown, Erin	Document PG&E's meter to cash control over the revenue reconciliation process within billings.	\$180.00	3.5	\$630.00
Brown, Erin	Meeting with A. Brown, V. Hennessy (Deloitte) regarding Source To Pay Control.	\$180.00	0.5	\$90.00
Chopra, Harshita	Prepare the cash testing workpaper for Pacific Gas and Electric Corporation.	\$180.00	1.5	\$270.00
Cochran, James	Meeting with W. Kipkirui, P. Giamanco, B. Long, A. Alfahhad, M. Fazil (Deloitte) to discuss how to address comments around general information technology controls.	\$380.00	0.5	\$190.00
Cochran, James	Review control testing documentation for monitoring control around implementing changes through interim period.	\$380.00	0.5	\$190.00
Cochran, James	Review control testing documentation for segregation of duties through interim period.	\$380.00	1.0	\$380.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/29/2020				
Donahue, Nona	Review calculation of the tax provision for FY19 audit.	\$380.00	1.5	\$570.00
Dugan, Anne	Review deferred tax asset and liability.	\$330.00	2.0	\$660.00
Dugan, Anne	Review tax regulatory asset and liability.	\$330.00	2.0	\$660.00
Fazil, Mohamed	Meeting with W. Kipkirui, B. Long, S. Misra, A. Alfahhad, P. Giamanco (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Meeting with W. Kipkirui, J. Cochran, B. Long, A. Alfahhad, P. Giamanco (Deloitte) to discuss how to address comments around general information technology controls.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Meeting with A. Bhattacharya, W. Kipkirui (Deloitte) to discuss the change management control testing.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Review control on change management for SAP system, Business Planning & Consolidation module.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Meeting with P. Giamanco, K. Kavya, B. Long, S. Nambiar (Deloitte) to discuss the audit status update.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Review control on change management for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.0	\$230.00
Giamanco, Patrick	Meeting with W. Kipkirui, J. Cochran, B. Long, A. Alfahhad, M. Fazil (Deloitte) to discuss how to address comments around general information technology controls.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting with W. Kipkirui, B. Long, S. Misra, A. Alfahhad, M. Fazil (Deloitte) to discuss the current status of the information technology Audit.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Meeting with W. Kipkirui (Deloitte) to discuss the comments on new user access work paper for SAP.	\$330.00	0.5	\$165.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/29/2020				
Giamanco, Patrick	Meeting with M. Fazil, K. Kavya, B. Long, S. Nambiar (Deloitte) to discuss the audit status update.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Review control testing documentation for periodic user access review control.	\$330.00	1.0	\$330.00
Gillam, Tim	Review the audit consent draft for PG&E FY19 integrated audit.	\$380.00	2.0	\$760.00
Hamner, Jack	Prepare journal entry memorandum in which we assess each post-close entry for signs of management override.	\$230.00	2.5	\$575.00
Hamner, Jack	Address notes within the property, plant, and equipment control workpapers for the year end operating effectiveness testing for December selections.	\$230.00	2.0	\$460.00
Hamner, Jack	Discussion with L. Schloetter (Deloitte) related to electric and gas revenue substantive analytic testing impacts.	\$230.00	1.5	\$345.00
Hamner, Jack	Pull the detail for regulatory assets / liabilities to agree the detail to the trial balance prior to making testing selections.	\$230.00	2.0	\$460.00
Hamner, Jack	Review yearend bilateral charges substantive testing within the electric procurement section.	\$230.00	1.0	\$230.00
Hamner, Jack	Address notes within the balancing account substantive rollforward workpaper.	\$230.00	3.0	\$690.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding notes in accounts payable testing.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Create an agenda for the internal audit meeting regarding the status of entity-level control testing.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Correspond with D. DeMartini (PG&E) regarding the status of support needed for entity-level control testing.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Correspond with W. Chan (PG&E) regarding support needed to complete entity-level control testing.	\$230.00	1.0	\$230.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/29/2020				
Hennessy, Vincent	Meeting with D. DeMartini (PG&E), B. Rice (Deloitte) regarding the status of entity-level control testing and follow-up questions.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Meeting with E. Brown, A. Brown (Deloitte) regarding Source To Pay Control.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Meeting with A. Chung, J. Garboden, P. Manning, T. Huntley, A. Mawhorter, I. Liu (PG&E), M. Azebu (Deloitte) regarding the Company's fair value policy related to their plan asset investments.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Document Investment controls for pension plan asset.	\$230.00	1.5	\$345.00
Hennessy, Vincent	Discussion with J. Ncho-Oguie, M. Azebu (Deloitte) regarding accounting guidance related to the fair value leveling of plan asset investments.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Create a handout with accounting guidance related to fair value measurement for the client.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Discussion with A. West (PG&E) regarding the nuclear decommissioning trust reconciliation control.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Clear notes within procurement control workpaper.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Meeting with D. Thomason, S. Hunter, J. Garboden, E. Min, P. Ong (PG&E), J. Ncho-Oguie, W. Meredith (Deloitte) to discuss Q4 accounting transactions.	\$290.00	1.2	\$348.00
K, Kavya	Prepare user access review for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	3.0	\$600.00
K, Kavya	Meeting with M. Fazil, P. Giamanco, B. Long, S. Nambiar (Deloitte) to discuss the audit status update.	\$200.00	0.5	\$100.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/29/2020				
K, Kavya	Continue to work on user access review for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	1.5	\$300.00
Kamra, Akanksha	Review the entity-level controls workpaper on control activities.	\$290.00	2.0	\$580.00
Kamra, Akanksha	Assess the independence of the audit engagement team members engaged on the PG&E audit.	\$290.00	2.0	\$580.00
Kamra, Akanksha	Review the entity-level controls workpaper on ethics hotline documentation.	\$290.00	2.0	\$580.00
Kaur, JASPREET	Prepare investment balance rollforward testing for pension plan asset.	\$200.00	1.0	\$200.00
Kiander, Matthew	Clear notes on benefit assumption memo documentation.	\$180.00	2.0	\$360.00
Kiander, Matthew	Continue to prepare documentation around the appropriateness of the discount rate assumption used.	\$180.00	2.0	\$360.00
Kipkirui, Winnie	Meeting with A. Bhattacharya, M. Fazil (Deloitte) to discuss the change management control testing.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Address notes on control exception framework.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Meeting with P. Giamanco (Deloitte) to discuss the comments on new user access work paper for SAP.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with J. Cochran, P. Giamanco, B. Long, A. Alfahhad (Deloitte) to discuss how to address comments around general information technology controls.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Update system backup scheduling controls.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Update mapping of exposure check procedures.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Update documentation for 3 applications for batch job monitoring.	\$230.00	3.0	\$690.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/29/2020				
Kipkirui, Winnie	Review updated documentation around audit consideration for the year end control exceptions around user access.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long, S. Misra, A. Alfahhad, M. Fazil (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Update documentation for three controls for 3 applications for transfers testing.	\$230.00	3.0	\$690.00
Li, Jenny	Continue to perform substantive testing for effective tax rate reconciliation	\$180.00	2.4	\$432.00
Li, Jenny	Prepare testing related to deferred taxes around depreciation of utility plant assets.	\$180.00	1.6	\$288.00
Li, Jenny	Prepare testing related to deferred taxes on net operating loss credits..	\$180.00	2.2	\$396.00
Li, Jenny	Perform substantive testing for effective tax rate reconciliation	\$180.00	2.8	\$504.00
Long, Brittany	Meeting with W. Kipkirui, J. Cochran, P. Giamanco, A. Alfahhad, M. Fazil (Deloitte) to discuss how to address comments around general information technology controls.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with W. Kipkirui, P. Giamanco, S. Misra, A. Alfahhad, M. Fazil (Deloitte) to discuss the current status of the information technology Audit.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with M. Fazil, P. Giamanco, K. Kavya, S. Nambiar (Deloitte) to discuss the audit status update.	\$290.00	0.5	\$145.00
Long, Brittany	Review control testing documentation for user access review control.	\$290.00	1.0	\$290.00
M, Ashwin	Prepare audit procedures to roll forward interim testing of batch job monitoring control to year-end.	\$200.00	3.0	\$600.00
Martin, Blake	Document operating effectiveness of control related to the benefits accounts quarterly reconciliation.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/29/2020				
Martin, Blake	Address notes within the OPTIX specialist memorandum work papers.	\$230.00	2.0	\$460.00
Martin, Blake	Close notes in the Use of Audit Specialist memorandum.	\$230.00	1.5	\$345.00
Martin, Blake	Profile flagged journal entries within the OPTIX Deloitte analytic tool.	\$230.00	3.0	\$690.00
Martin, Blake	Update postretirement benefits other than pension risk assessment memorandums with language on the legislative passing of the SECURE Act in 2019.	\$230.00	1.0	\$230.00
Meredith, Wendy	Review draft agenda for PG&E management meetings.	\$380.00	0.5	\$190.00
Meredith, Wendy	Review income tax testing workpaper.	\$380.00	0.5	\$190.00
Meredith, Wendy	Meeting with D. Thomason, S. Hunter, J. Garboden, E. Min, P. Ong (PG&E), J. Ncho-Oguie, S. Jasinski (Deloitte) to discuss Q4 accounting transactions.	\$380.00	1.2	\$456.00
Meredith, Wendy	Review pension obligation testing workpaper.	\$380.00	1.0	\$380.00
Misra, Saurabh	Continue review interim SAP system controls over transferred user access.	\$290.00	3.0	\$870.00
Misra, Saurabh	Review interim SAP system controls over segregation of duties.	\$290.00	3.0	\$870.00
Misra, Saurabh	Review interim SAP system controls over transferred user access.	\$290.00	3.0	\$870.00
Misra, Saurabh	Meeting with W. Kipkirui, P. Giamanco, B. Long, A. Alfahhad, M. Fazil (Deloitte) to discuss the current status of the information technology Audit.	\$290.00	1.0	\$290.00
Munjal, Chahat	Prepare audit documentation on testing gain and loss activities within investments	\$200.00	2.0	\$400.00
Munjal, Chahat	Prepare audit documentation on testing purchases and sales activities within investments	\$200.00	2.0	\$400.00
Munjal, Chahat	Prepare pricing testing for pension plan asset.	\$200.00	3.0	\$600.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/29/2020				
Nambiar, Sachin	Meeting with M. Fazil, P. Giamanco, K. Kavya, B. Long (Deloitte) to discuss the audit status update.	\$200.00	0.5	\$100.00
Ncho-Oguie, Jean-Denis	Review greenhouse gas substantive testing.	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Discussion with M. Azebu, V. Hennessy (Deloitte) regarding accounting guidance related to the fair value leveling of plan asset investments.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Meeting with D. Thomason, S. Hunter, J. Garboden, E. Min, P. Ong (PG&E), W. Meredith, S. Jasinski (Deloitte) to discuss Q4 accounting transactions.	\$380.00	1.2	\$456.00
Ncho-Oguie, Jean-Denis	Review greenhouse gas allowance and obligation testing.	\$380.00	1.5	\$570.00
Nkinzingabo, Rudy	Review valuation allowance documentation around deferred taxes.	\$290.00	1.5	\$435.00
Nkinzingabo, Rudy	Review deferred taxes workpaper based on temporary differences identified.	\$290.00	2.2	\$638.00
Nkinzingabo, Rudy	Review permanent and temporary differences identified in the tax provision.	\$290.00	2.0	\$580.00
Rice, Blake	Meeting with D. DeMartini (PG&E), V. Hennessy (Deloitte) regarding the status of entity-level control testing and follow-up questions.	\$230.00	0.5	\$115.00
Sagar, Saurabh	Perform reconciliation of journal entry population with trial balance.	\$330.00	1.0	\$330.00
Schloetter, Lexie	Discussion with J. Hamner (Deloitte) related to electric and gas revenue substantive analytic testing impacts.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Update gas revenue substantive analytic workpaper for year end activity.	\$200.00	3.5	\$700.00
Schloetter, Lexie	Discussion with T. Pinn (PG&E) related to the impacts of the gas transmission and storage regulatory environment on gas revenue.	\$200.00	1.0	\$200.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/29/2020				
	Shukla, Prakhar Prepare audit procedures to roll forward interim testing of batch job monitoring control to year-end.	\$200.00	1.0	\$200.00
	Uy, Rycel Continue to update documentation for other regulatory liabilities and assets substantive testing.	\$200.00	2.5	\$500.00
	Uy, Rycel Update documentation for other regulatory assets and liabilities substantive testing.	\$200.00	3.5	\$700.00
	Uy, Rycel Research journal entry support for operating effectiveness selections for management override controls testing.	\$200.00	0.5	\$100.00
	Uy, Rycel Document operating effectiveness selections for management override controls testing.	\$200.00	3.5	\$700.00
	Uy, Rycel Update documentation regarding control owners in management override controls testing.	\$200.00	2.0	\$400.00
	Varshney, Swati Review the Debt substantive testing for Pacific Gas and Electric Corporation.	\$230.00	3.0	\$690.00
	Varshney, Swati Review the year end update of the guided risk assessment of Debt, which include various tailoring and risk assessment questions.	\$230.00	3.0	\$690.00
	Yuen, Jennifer Review testing procedure around deferred taxes on net operating loss credits.	\$230.00	2.6	\$598.00
	Yuen, Jennifer Update workpaper related to effective tax rate.	\$230.00	4.8	\$1,104.00
	Yuen, Jennifer Update effective tax rate workpaper.	\$230.00	2.9	\$667.00
	Yuen, Jennifer Review effective tax rate support provided by PG&E.	\$230.00	4.5	\$1,035.00
	Yuen, Jennifer Update unrecognized tax benefit documentation.	\$230.00	0.3	\$69.00
01/30/2020				
	Alfahhad, Abdulrahman Address notes on SAP Access Monitoring Workpaper.	\$200.00	0.7	\$140.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/30/2020				
Alfahhad, Abdulrahman	Meeting with W. Kipkirui (Deloitte), R. Respicio (PG&E) to discuss control consideration around Oracle identity management system.	\$200.00	0.5	\$100.00
Azebu, Matt	Discussion with T. Pemberton, W. Meredith, B. Rice (Deloitte) regarding communication to the audit committee of audit results report.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with V. Hennessey (Deloitte) regarding valuations of Company's investments in Japanese stocks.	\$230.00	0.5	\$115.00
Azebu, Matt	Review the draft financial statements prepared on Form 10-K in preparation for comment meeting with PG&E external reporting	\$230.00	2.5	\$575.00
Azebu, Matt	Prepared agenda for meeting with S. Hunter and J. Garboden (PG&E) to discuss status of year-end audit procedures	\$230.00	1.0	\$230.00
Boyce, Kyle	Update the related parties memorandum.	\$180.00	1.5	\$270.00
Boyce, Kyle	Close notes on green house gas year end substantive testing workpaper.	\$180.00	2.5	\$450.00
Boyce, Kyle	Document information from journal entry support in the management override controls workpaper.	\$180.00	3.5	\$630.00
Boyce, Kyle	Continue to document information from journal entry support in the management override controls workpaper.	\$180.00	3.5	\$630.00
Boyce, Kyle	Create a new tie out workpaper of debt general ledger accounts.	\$180.00	1.5	\$270.00
Brown, Erin	Set up journal entry testing to identify journal entry selections with audit interest over year-end journal entry testing.	\$180.00	3.5	\$630.00
Brown, Erin	Document PG&E's control over personnel/organization change requests within Human Resources.	\$180.00	3.5	\$630.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/30/2020				
Brown, Erin	Document Accounts Payable subsequent invoice testing.	\$180.00	3.5	\$630.00
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding subsequent invoice documentation in testing procedures.	\$180.00	1.0	\$180.00
Cochran, James	Review control testing documentation for password configuration through interim period.	\$380.00	0.5	\$190.00
Dam, Vivian	Review prior year workpapers, company background, and client's industry information to aid in understanding current year work.	\$230.00	2.2	\$506.00
Dugan, Anne	Review testing approach around tax repair expenses.	\$330.00	1.5	\$495.00
Fazil, Mohamed	Meeting with W. Kipkirui, S. Misra (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Call with P. Giamanco, B. Long, S. Misra (Deloitte) to discuss control testing approach on SAP system.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Prepare documentation to roll forward interim testing conclusion to year-end for the change management control testing.	\$230.00	2.5	\$575.00
Fazil, Mohamed	Continue to prepare documentation to roll forward interim testing conclusion to year-end for the change management control testing.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Prepare documentation to roll forward interim testing conclusion to year-end for the user access control testing.	\$230.00	2.0	\$460.00
Fogarty, Ellen	Review actuarial specialists' actuarial report on post-retirement health benefit.	\$380.00	2.0	\$760.00
Fogarty, Ellen	Review actuarial specialists' actuarial report on pension.	\$380.00	2.5	\$950.00
Giamanco, Patrick	Call with B. Long, M. Fazil, S. Misra (Deloitte) to discuss control testing approach on SAP system.	\$330.00	1.0	\$330.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/30/2020				
Goswami, Pratiti	Continue to perform reconciliation of the plan asset activities from beginning to ending balance.	\$230.00	2.5	\$575.00
Goswami, Pratiti	Perform reconciliation of the plan asset activities from beginning to ending balance.	\$230.00	2.5	\$575.00
Hamner, Jack	Prepare selections for regulatory assets / liabilities testing to pull account reconciliations for the selections from SAP portal.	\$230.00	1.5	\$345.00
Hamner, Jack	Review regulatory assets / liability substantive testing workpaper.	\$230.00	1.0	\$230.00
Hamner, Jack	Review regulatory assets / liability substantive testing workpaper.	\$230.00	2.5	\$575.00
Hamner, Jack	Discussion with C. Lee (PG&E) regarding the property controls operating effectiveness testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Prepare the year end electric revenue substantive electric workpaper.	\$230.00	3.0	\$690.00
Hamner, Jack	Discussion with L. Schloetter (Deloitte) related to electric and gas revenue substantive analytic testing inputs.	\$230.00	2.5	\$575.00
Hennessy, Vincent	Document explanation regarding valuations of Company's investments in Japanese stocks.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Discussion with M. Azebu (Deloitte) regarding valuations of Company's investments in Japanese stocks.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Correspond with third party contacts regarding items for investment testing procedures.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Correspond with I. Liu (PG&E) regarding Japanese stock prices in the investments testing.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Correspond with P. Goswami (Deloitte) regarding the status of investment testing and responding to questions regarding investment testing.	\$230.00	1.0	\$230.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/30/2020				
Hennessy, Vincent	Respond to inquiries related to plan asset investments from P. Goswami (Deloitte).	\$230.00	0.5	\$115.00
Hennessy, Vincent	Follow up with third party contacts in regards to items sent for investment testing.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding subsequent invoice documentation in testing procedures.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Correspond with W. Chan (PG&E) regarding support needed to complete entity-level control testing.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Correspond with D. DeMartini (PG&E) regarding support needed to complete entity-level control testing.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Perform research regarding valuation allowance and going concern opinion.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Prepared asset retirement obligation sectional memorandum	\$290.00	1.5	\$435.00
Jasinski, Samantha	Review pension specialist data retention memo	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review the Company's final Sarbanes Oxley Act internal control 2019 planning memo	\$290.00	2.0	\$580.00
Jasinski, Samantha	Review year-end selection for monthly revenue reconciliation control	\$290.00	2.0	\$580.00
Jasinski, Samantha	Review year-end selection of Accounts Receivable reconciliation control	\$290.00	1.5	\$435.00
Jasinski, Samantha	Review summary of audit procedures performed memo	\$290.00	2.5	\$725.00
K, Kavya	Prepare user access restriction control for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	2.0	\$400.00
K, Kavya	Prepare SAP HANA system's Privileged Access control.	\$200.00	3.0	\$600.00
Kamra, Akanksha	Assess the risk associated with audit procedures to be performed for the investments made by the Nuclear Decommissioning Trust.	\$290.00	3.0	\$870.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/30/2020				
Kamra, Akanksha	Assess the independence of the audit engagement team members engaged on the PG&E audit	\$290.00	1.0	\$290.00
Kaur, JASPREET	Prepare investment testing for pension plan asset.	\$200.00	1.0	\$200.00
Kipkirui, Winnie	Update documentation of exposure check for control exception consideration on IT control exception framework.	\$230.00	2.5	\$575.00
Kipkirui, Winnie	Meeting with S. Misra, M. Fazil (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with A. Alfaahhad (Deloitte), R. Respicio (PG&E) to discuss related control exception consideration in Oracle identity management system.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Review updated documentation on the control exception framework.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Address notes for control exception framework.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Update documentation to the control exception framework around SAP controls.	\$230.00	2.0	\$460.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the information technology Audit.	\$290.00	0.5	\$145.00
Long, Brittany	Call with P. Giamanco, M. Fazil, S. Misra (Deloitte) to discuss control testing approach on SAP system.	\$290.00	1.0	\$290.00
Long, Brittany	Review control testing documentation for monitoring control around implementing changes.	\$290.00	2.5	\$725.00
M, Ashwin	Prepare audit procedures to roll forward interim testing of control over terminated access to year-end.	\$200.00	3.0	\$600.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/30/2020				
Martin, Blake	Test the accumulated other comprehensive income substantive testing work paper.	\$230.00	3.0	\$690.00
Martin, Blake	Profile flagged journal entries within the OPTIX Deloitte analytic tool.	\$230.00	2.5	\$575.00
Martin, Blake	Close notes within the mortality assumption consideration memorandum.	\$230.00	1.5	\$345.00
Martin, Blake	Close notes within the Pension Assumption substantive testing work paper.	\$230.00	2.0	\$460.00
Martin, Blake	Close notes within the Benefits Plan substantive testing work paper.	\$230.00	1.5	\$345.00
Martin, Blake	Review operating effectiveness documentation related to the Dolphin journal entry system authority table.	\$230.00	1.0	\$230.00
Meredith, Wendy	Discussion with T. Pemberton, M. Azebu, B. Rice (Deloitte) regarding communication to the audit committee of audit results report.	\$380.00	0.5	\$190.00
Meredith, Wendy	Review pension and postretirement obligation workpaper.	\$380.00	0.5	\$190.00
Meredith, Wendy	Review 2019 audit status.	\$380.00	0.5	\$190.00
Misra, Saurabh	Call with P. Giamanco, B. Long, M. Fazil (Deloitte) to discuss control testing approach on SAP system.	\$290.00	1.0	\$290.00
Misra, Saurabh	Meeting with W. Kipkirui, M. Fazil (Deloitte) to discuss the current status of the information technology Audit.	\$290.00	0.5	\$145.00
Misra, Saurabh	Review interim SAP system controls over password configuration.	\$290.00	5.5	\$1,595.00
Misra, Saurabh	Review interim SAP System control over user access.	\$290.00	3.0	\$870.00
Munjali, Chahat	Prepare audit documentation on testing gain and loss activities within investments.	\$200.00	1.0	\$200.00
Nambiar, Sachin	Address notes for change management control workpaper.	\$200.00	2.0	\$400.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/30/2020				
Ncho-Oguie, Jean-Denis	Review Planning Update Significant Risk Analysis.	\$380.00	2.0	\$760.00
Ncho-Oguie, Jean-Denis	Review year end draft 10K.	\$380.00	3.0	\$1,140.00
Ncho-Oguie, Jean-Denis	Review Year End Revenue Testing for Electric.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Review Year End Revenue Testing for Gas.	\$380.00	1.0	\$380.00
Nkinzingabo, Rudy	Review software deduction narrative.	\$290.00	1.0	\$290.00
Nkinzingabo, Rudy	Meeting with J. Yuen (Deloitte) to discuss net operating loss schedule.	\$290.00	0.5	\$145.00
Nkinzingabo, Rudy	Review tax regulation around mixed service cost narrative for capitalization for tax purpose.	\$290.00	1.0	\$290.00
Nkinzingabo, Rudy	Review the balance sheet variance and explanation of changes for tax accounts.	\$290.00	1.8	\$522.00
Nkinzingabo, Rudy	Discussion with J. Yuen (Deloitte) regarding effective tax rate, unrecognized tax benefits, and net operating loss credits questions for PG&E tax team.	\$290.00	0.8	\$232.00
Nkinzingabo, Rudy	Discussion with T. Lewis, K. Xu (PG&E), J. Yuen, B. Rice (Deloitte) regarding year end tax schedules and open requests.	\$290.00	1.0	\$290.00
Pant, Chetna	Perform preliminary review of the pension plan asset.	\$290.00	3.0	\$870.00
Pemberton, Tricia	Discussion with W. Meredith, M. Azebu, B. Rice (Deloitte) regarding communication to the audit committee of audit results report.	\$380.00	0.5	\$190.00
Rice, Blake	Discussion with T. Lewis, K. Xu (PG&E), R. Nkinzingabo, J. Yuen (Deloitte) regarding year end tax schedules and open requests.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with T. Pemberton, W. Meredith, M. Azebu (Deloitte) regarding communication to the audit committee of audit results report.	\$230.00	0.5	\$115.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/30/2020				
Sagar, Saurabh	Perform reconciliation of journal entry population with trial balance.	\$330.00	0.5	\$165.00
Salisam, Soujanya	Perform reconciliation of journal entry population with trial balance.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Discussion with T. Pinn (PG&E) related to the impacts of the gas transmission and storage regulatory environment on gas revenue.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Update workpaper related to the gas revenue expectations for year end substantive testing.	\$200.00	2.5	\$500.00
Schloetter, Lexie	Discussion with J. Hamner (Deloitte) related to electric and gas revenue substantive analytic testing inputs.	\$200.00	2.5	\$500.00
Shukla, Prakhar	Prepare audit procedures to roll forward interim testing of control over terminated access to year-end.	\$200.00	1.0	\$200.00
Uy, Rycel	Update documentation for year end selections in management override controls testing.	\$200.00	2.0	\$400.00
Uy, Rycel	Address notes in management override controls testing.	\$200.00	1.0	\$200.00
Uy, Rycel	Continue to analyze break out of accounts to make selections for other regulatory assets and liabilities substantive testing.	\$200.00	1.5	\$300.00
Uy, Rycel	Analyze break out of accounts to make selections for other regulatory assets and liabilities substantive testing.	\$200.00	3.0	\$600.00
Varkey, Jamie	Continue to review regulatory submissions made by the Entity in 2019 for the Hinkley site to complete scoped procedures in relation to check whether the 2015 Consent Agreement Order conditional requirements were met as part of the audit procedures around	\$330.00	3.5	\$1,155.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/30/2020				
Varkey, Jamie	Review regulatory submissions made by the Entity in 2019 for the Hinkley site to complete scoped procedures in relation to check whether the 2015 Consent Agreement Order conditional requirements were met.	\$330.00	3.0	\$990.00
Varshney, Swati	Prepare the year end update related to guided risk assessment of payroll, which includes various tailoring and risk assessment questions.	\$230.00	3.0	\$690.00
Varshney, Swati	Prepare substantive testing of payroll for pacific gas and electric corporation.	\$230.00	1.0	\$230.00
Yuen, Jennifer	Discussion with R. Nkinzingabo (Deloitte) regarding effective tax rate, unrecognized tax benefits, and net operating loss credits questions for PG&E tax team.	\$230.00	0.8	\$184.00
Yuen, Jennifer	Review effective tax rate workpaper and update documentation regarding same.	\$230.00	2.3	\$529.00
Yuen, Jennifer	Prepare listing of questions identified around effective tax rate reconciliation.	\$230.00	1.4	\$322.00
Yuen, Jennifer	Prepare listing of questions identified around deferred taxes.	\$230.00	1.6	\$368.00
Yuen, Jennifer	Discussion with T. Lewis, K. Xu (PG&E), R. Nkinzingabo, B. Rice (Deloitte) regarding year end tax schedules and open requests.	\$230.00	1.0	\$230.00
Yuen, Jennifer	Meeting with R. Nkinzingabo (Deloitte) to discuss net operating loss schedule.	\$230.00	0.5	\$115.00
Yuen, Jennifer	Review deferred tax on net operating loss.	\$230.00	0.5	\$115.00
Yuen, Jennifer	Review property, plant and equipment (PP&E) workpaper.	\$230.00	0.5	\$115.00
Yuen, Jennifer	Review 2018 filed tax returns that impacts the 2019 tax provision.	\$230.00	1.0	\$230.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/31/2020				
Azebu, Matt	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, K. Boyce, B. Rice, R. Uy, L. Schloetter, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.5	\$345.00
Azebu, Matt	Discussion with E. Brown, B. Martin (Deloitte) regarding the profiling and approach to year end testing of journal entries.	\$230.00	1.0	\$230.00
Azebu, Matt	Review board of directors meeting minutes for potential impacts to audit plan.	\$230.00	1.5	\$345.00
Azebu, Matt	Continue to review the draft financial statements prepared on Form 10-K in preparation for comment meeting with PG&E external reporting.	\$230.00	3.0	\$690.00
Azebu, Matt	Review the status of workpapers and prepared team priorities.	\$230.00	1.0	\$230.00
Boyce, Kyle	Work on the test of control over procurement journal entries workpaper.	\$180.00	2.0	\$360.00
Boyce, Kyle	Close notes on depreciate rate changes control workpaper.	\$180.00	1.0	\$180.00
Boyce, Kyle	Document information from journal entry support in the management override controls workpaper.	\$180.00	1.5	\$270.00
Boyce, Kyle	Update the related parties memorandum.	\$180.00	2.0	\$360.00
Boyce, Kyle	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, B. Rice, R. Uy, L. Schloetter, M. Azebu, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$180.00	1.5	\$270.00
Brown, Aaron	Review Benefits Substantive Testing.	\$290.00	1.0	\$290.00
Brown, Erin	Document Accounts Payable subsequent invoice testing.	\$180.00	2.0	\$360.00
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding comments in accounts payable testing.	\$180.00	1.0	\$180.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/31/2020				
Brown, Erin	Document audit judgment made around parameters used to identify journal entry selections with audit interest over year-end journal entry testing.	\$180.00	2.0	\$360.00
Brown, Erin	Discussion with M. Azebu, B. Martin (Deloitte) regarding the profiling and approach to year end testing of journal entries.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with B. Martin, J. Hamner, S. Jasinski, K. Boyce, B. Rice, R. Uy, L. Schloetter, M. Azebu, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$180.00	1.5	\$270.00
Chopra, Harshita	Prepare the control design and implementation on indirect control related to control activities.	\$180.00	1.0	\$180.00
Dam, Vivian	Review prior year workpapers and industry articles to understand scope of tax work.	\$230.00	3.9	\$897.00
Fazil, Mohamed	Meeting with W. Kipkirui (Deloitte), S. Campbell (PGE) to discuss New User Access testing for procurement system.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Call with P. Giamanco, B. Long, S. Misra (Deloitte) to discuss control testing rollforward approach on SAP system.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Continue to prepare documentation to roll forward interim testing conclusion to year-end for the user access control testing.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Prepare documentation on new user access testing for the procurement system.	\$230.00	2.5	\$575.00
Fazil, Mohamed	Continue to prepare documentation to roll forward interim testing conclusion to year-end for the user access control testing.	\$230.00	2.0	\$460.00
Fogarty, Ellen	Review benefit assumption memo documentation.	\$380.00	1.3	\$494.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/31/2020				
Giamanco, Patrick	Meeting with W. Kipkirui, B. Long (Deloitte), C. Lee, T. Yuen, S.L. Currie (PGE) to discuss the current status of the information technology Audit.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting with W. Kipkirui, B. Long (Deloitte) to discuss the control exception framework documentation.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Meeting with W. Kipkirui, B. Long (Deloitte) to discuss notes on password testing workpapers.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting with W. Kipkirui, B. Long (Deloitte) to discuss control consideration for Oracle identity management system and Advanced Billings System.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Call with M. Fazil, B. Long, S. Misra (Deloitte) to discuss control testing rollforward approach on SAP system.	\$330.00	1.0	\$330.00
Goswami, Pratiti	Continue to perform testing of the plan asset activities from beginning to ending balance.	\$230.00	3.0	\$690.00
Goswami, Pratiti	Perform testing of the plan asset activities from beginning to ending balance.	\$230.00	3.0	\$690.00
Hamner, Jack	Prepare the year end electric revenue substantive electric workpaper.	\$230.00	3.5	\$805.00
Hamner, Jack	Discussion with B. Martin, E. Brown, S. Jasinski, K. Boyce, B. Rice, R. Uy, L. Schloetter, M. Azebu, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.5	\$345.00
Hamner, Jack	Address notes within the Category A regulatory assets / liabilities substantive testing workpaper.	\$230.00	3.0	\$690.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding comments in accounts payable testing.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Correspond with W. Chan (PG&E) regarding support needed to complete entity-level control testing.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/31/2020				
Hennessy, Vincent	Correspond with D. Kenna (PG&E) regarding subsequent invoice inquiries for accounts payable testing.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Review Segments Reporting Memo.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, K. Boyce, B. Rice, R. Uy, L. Schloetter, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.5	\$345.00
Hennessy, Vincent	Discussion with P. Manning (PG&E) regarding support needed for investment testing.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Research accounting guidance related to investment disclosures for P. Manning (PG&E).	\$230.00	1.0	\$230.00
Hennessy, Vincent	Review support for investment testing.	\$230.00	1.0	\$230.00
Jasinski, Samantha	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, B. Rice, R. Uy, L. Schloetter, M. Azebu, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Clear comments on summary of audit procedures performed memo.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Clear comments on the gas transmission & storage asset retirement obligation risk assessment memorandum	\$290.00	2.5	\$725.00
K, Kavya	Prepare SAP HANA system's Privileged Access control.	\$200.00	2.0	\$400.00
K, Kavya	Prepare password configuration control for SAP HANA system.	\$200.00	3.0	\$600.00
Kamra, Akanksha	Review the controls at the third party responsible for maintaining the company's nuclear decommissioning trust and pension investments.	\$290.00	1.5	\$435.00
Kamra, Akanksha	Assess the controls at the third party responsible for maintaining the company's nuclear decommissioning trust and pension investments.	\$290.00	1.0	\$290.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/31/2020				
Kamra, Akanksha	Review the entity-level controls workpaper on control activities.	\$290.00	0.5	\$145.00
Kamra, Akanksha	Review the entity-level controls workpaper on evaluating service organization used.	\$290.00	0.5	\$145.00
Kaur, JASPREET	Continue to prepare investment testing for pension plan asset.	\$200.00	2.0	\$400.00
Kiander, Matthew	Continue to prepare documentation around the appropriateness of the discount rate assumption used.	\$180.00	1.0	\$180.00
Kipkirui, Winnie	Document evaluation of audit procedures performed around user access privileged recertification.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Update segregation of duties control for the information technology systems.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long (Deloitte), C. Lee, T. Yuen, S.L. Currie (PGE) to discuss the current status of the information technology Audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the control exception framework.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with M. Fazil (Deloitte), S. Campbell (PGE) to discuss New User Access testing for procurement system.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with P. Tipirneni (PGE) to discuss Customer billing reporting module incidence reports.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long (Deloitte) to discuss the control exception framework documentation.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long (Deloitte) to discuss notes on password testing workpapers.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Review output data from SAP for raw files from both interim and year end .	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Review control exception framework updates to compare to documentation in work papers to check aligned.	\$230.00	1.5	\$345.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/31/2020				
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long (Deloitte) to discuss control consideration for Oracle identity management system and Advanced Billings System.	\$230.00	0.5	\$115.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the control exception framework.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with W. Kipkirui, P. Giamanco (Deloitte), C. Lee, T. Yuen, S.L. Currie (PGE) to discuss the current status of the information technology Audit.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with W. Kipkirui, P. Giamanco (Deloitte) to discuss the control exception framework documentation.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with W. Kipkirui, P. Giamanco (Deloitte) to discuss notes on password testing workpapers.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with W. Kipkirui, P. Giamanco (Deloitte) to discuss control consideration for Oracle identity management system and Advanced Billings System.	\$290.00	0.5	\$145.00
Long, Brittany	Call with M. Fazil, P. Giamanco, S. Misra (Deloitte) to discuss control testing rollforward approach on SAP system.	\$290.00	1.0	\$290.00
Long, Brittany	Review control testing documentation for periodic user access review control.	\$290.00	2.0	\$580.00
M, Ashwin	Prepare audit procedures to roll forward interim testing of control over new access to year-end.	\$200.00	3.0	\$600.00
Martin, Blake	Close notes within the Benefits Plan substantive testing work paper.	\$230.00	1.0	\$230.00
Martin, Blake	Attend the January Month End Potential Adjustment Report meeting with D. Thomason, P. Sue, N. Riojas, J. Garboden (PG&E).	\$230.00	1.0	\$230.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/31/2020				
Martin, Blake	Discussion with M. Azebu, E. Brown (Deloitte) regarding the profiling and approach to year end testing of journal entries.	\$230.00	1.0	\$230.00
Martin, Blake	Test the accumulated other comprehensive income substantive testing work paper.	\$230.00	1.5	\$345.00
Martin, Blake	Discussion with J. Hamner, E. Brown, S. Jasinski, K. Boyce, B. Rice, R. Uy, L. Schloetter, M. Azebu, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.5	\$345.00
Meredith, Wendy	Review draft Form 10-K.	\$380.00	1.5	\$570.00
Misra, Saurabh	Review interim SAP System control over change management.	\$290.00	3.0	\$870.00
Misra, Saurabh	Continue to review interim SAP system controls over password configuration.	\$290.00	3.0	\$870.00
Misra, Saurabh	Call with M. Fazil, P. Giamanco, B. Long (Deloitte) to discuss control testing rollforward approach on SAP system.	\$290.00	1.0	\$290.00
Misra, Saurabh	Review interim SAP system controls over password configuration.	\$290.00	3.0	\$870.00
Munjal, Chahat	Prepare audit documentation on testing purchases and sales activities within investments	\$200.00	3.0	\$600.00
Munjal, Chahat	Prepare audit documentation on testing gain and loss activities within investments	\$200.00	3.0	\$600.00
Munjal, Chahat	Prepare fair value leveling testing for pension plan asset.	\$200.00	3.0	\$600.00
Ncho-Oguie, Jean-Denis	Review year end Summary Memo for FY19 audit.	\$380.00	2.0	\$760.00
Ncho-Oguie, Jean-Denis	Review Price Risk Management Year End Update Risk Assessment.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Review greenhouse gas Substantive Testing workpapers.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Document updated FY19 Summary Memo.	\$380.00	1.5	\$570.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/31/2020				
Nkinzingabo, Rudy	Meeting with T. Lewis, K. Xu (PG&E), J. Yuen (Deloitte) to discuss open items on tax provision.	\$290.00	0.8	\$232.00
Nkinzingabo, Rudy	Continue to review deferred taxes workpaper around utility plant repair deduction.	\$290.00	3.0	\$870.00
Nkinzingabo, Rudy	Review deferred taxes workpaper around bonus depreciation deduction for utility plant.	\$290.00	2.0	\$580.00
Pant, Chetna	Finalize the guided risk assessment memo on pension plan asset testing.	\$290.00	1.5	\$435.00
Schloetter, Lexie	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, K. Boyce, B. Rice, R. Uy, M. Azebu, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Perform research related to the impacts of regulatory changes on operating and maintenance expenses.	\$200.00	2.0	\$400.00
Shukla, Prakhar	Prepare audit procedures to roll forward interim testing of control over new access to year-end.	\$200.00	1.0	\$200.00
Uy, Rycel	Continue to reconcile company's trial balance to testing workpapers for other regulatory substantive testing.	\$200.00	3.5	\$700.00
Uy, Rycel	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, K. Boyce, B. Rice, L. Schloetter, M. Azebu, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$200.00	1.5	\$300.00
Uy, Rycel	Reconcile company's trial balance to testing workpapers for balancing accounts substantive testing.	\$200.00	2.0	\$400.00
Uy, Rycel	Update documentation for other regulatory substantive testing.	\$200.00	1.0	\$200.00
Yuen, Jennifer	Meeting with T. Lewis, K. Xu (PG&E), R. Nkinzingabo (Deloitte) to discuss open items on tax provision.	\$230.00	0.8	\$184.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/31/2020				
Yuen, Jennifer	Review effective tax rate workpaper.	\$230.00	2.7	\$621.00
Yuen, Jennifer	Update documentation in tax summary memo.	\$230.00	5.0	\$1,150.00
	Subtotal for 2019 Audit Services:			8,155.9 \$1,875,856.00
<i>2020 Audit Services</i>				
11/01/2019				
Boyce, Kyle	Update the client service plan for the 2020 audit that will be presented to PG&E management in the next audit committee meeting.	\$180.00	3.0	\$540.00
11/04/2019				
Azebu, Matt	Address comments on the draft engagement letter for 2020 integrated audit.	\$230.00	1.0	\$230.00
Boyce, Kyle	Update the client service plan for the 2020 audit.	\$180.00	3.0	\$540.00
11/05/2019				
Azebu, Matt	Meeting with W. Meredith, B .Rice, J. Ncho-Oguie, T. Gillam, S. Jasinski (Deloitte) to discuss services for 2020 audit.	\$230.00	0.5	\$115.00
Boyce, Kyle	Update the client service plan for the 2020 audit.	\$180.00	2.0	\$360.00
11/08/2019				
Azebu, Matt	Prepare 2020 client service plan to be presented to audit committee summarizing preliminary risks and critical audit matters, engagement team resources, and independence requirements.	\$230.00	2.5	\$575.00
Azebu, Matt	Meeting with J. Ncho-Oguie (Deloitte) to discuss client service plan for 2020.	\$230.00	0.5	\$115.00
Ncho-Oguie, Jean-Denis	Meeting with M. Azebu (Deloitte) to discuss client service plan for 2020.	\$380.00	0.5	\$190.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
11/11/2019	Azebu, Matt Prepare the 2020 audit service plan to be provided to audit committee.	\$230.00	2.5	\$575.00
11/12/2019	Azebu, Matt Draft engagement letters for 2020 audit.	\$230.00	0.5	\$115.00
11/21/2019	Azebu, Matt Prepared engagement letters for 2020 PG&E audit services	\$230.00	2.5	\$575.00
12/02/2019	Azebu, Matt Respond to questions from F. Chang (PG&E) regarding 2020 audit engagement letters.	\$230.00	1.0	\$230.00
12/09/2019	Azebu, Matt Update 2020 engagement letters to address notes.	\$230.00	1.0	\$230.00
12/11/2019	Pemberton, Tricia Review of 2020 engagement letters for the financial statement audit.	\$380.00	0.5	\$190.00
12/19/2019	Azebu, Matt Discuss with A. Chung (PG&E) responses to comments on 2020 engagement letters.	\$230.00	1.5	\$345.00
01/06/2020	Azebu, Matt Prepare engagement letters for 2020 audit services for delivery to company and final issuance.	\$230.00	1.0	\$230.00
	Azebu, Matt Discussion with M. Azebu (Deloitte) and A. Chung, and K. Mallonee (PG&E) regarding engagement letters for 2020 audit services.	\$230.00	1.0	\$230.00
	Jasinski, Samantha Initiate record of issuances for the 2020 audit engagement letters.	\$290.00	0.5	\$145.00
	Jasinski, Samantha Edit engagement letters for the 2020 audit to issue.	\$290.00	1.0	\$290.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
01/07/2020	Pemberton, Tricia Review 2020 Client Acceptance memo.	\$380.00	1.0	\$380.00
01/28/2020	Meredith, Wendy Review 2020 audit engagement economics.	\$380.00	0.5	\$190.00
01/30/2020	Meredith, Wendy Review 2020 audit scheduling based on audit work timing.	\$380.00	1.0	\$380.00
Subtotal for 2020 Audit Services:			28.5	\$6,770.00

AB 1054 Wildfire Fund

10/01/2019	Barton, Doug Discussion with C. Weller (Deloitte) regarding accounting for California Wildfire Fund.	\$760.00	0.5	\$380.00
	Gillam, Tim Discussion with J. Ncho Oguie, B. Rice, T. Kilkenny, W. Graf, M. Gyoerkoe (Deloitte) regarding California state legislation on wildfire fund impact on any potential for indirect disallowances.	\$760.00	0.5	\$380.00
	Weller, Curt Discussion with D. Barton (Deloitte) regarding accounting for California Wildfire Fund.	\$760.00	0.5	\$380.00
10/02/2019	Barton, Doug Draft letter to SEC Staff related to accounting regarding California Wildfire Fund.	\$760.00	0.3	\$228.00
	Barton, Doug Call with D. Thomason (PG&E) regarding accounting related to California Wildfire Fund.	\$760.00	0.2	\$152.00
10/07/2019	Meredith, Wendy Review proposed accounting analysis related to wildfire fund.	\$760.00	0.5	\$380.00
	Meredith, Wendy Continue to review proposed accounting analysis related to wildfire fund.	\$760.00	0.5	\$380.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>AB 1054 Wildfire Fund</i>				
10/07/2019				
	Ncho-Oguie, Jean-Denis Review of Q3'19 draft disclosures based on the California wildfire legislation.	\$760.00	2.0	\$1,520.00
	Ncho-Oguie, Jean-Denis Review the wildfire liability reserve model based on the California wildfire legislation.	\$760.00	2.0	\$1,520.00
	Ncho-Oguie, Jean-Denis Review of wildfire durability analysis based on the California wildfire legislation.	\$760.00	2.0	\$1,520.00
10/08/2019				
	Azebu, Matt Discussion with S. Hunter (PG&E), J. Ncho-Oguie (Deloitte) regarding the modeling assumptions utilized in application of accounting related to the wildfire insurance fund.	\$460.00	0.5	\$230.00
	Azebu, Matt Review modeling assumptions used in durability analysis for assess life of wildfire insurance fund.	\$460.00	1.0	\$460.00
	Ncho-Oguie, Jean-Denis Discussion with S. Hunter (PG&E), M. Azebu (Deloitte) regarding the modeling assumptions utilized in application of accounting related to the wildfire insurance fund.	\$760.00	0.5	\$380.00
	Ncho-Oguie, Jean-Denis Review wildfire preventive cost accounting analysis based on the California wildfire legislation.	\$760.00	1.0	\$760.00
10/09/2019				
	Azebu, Matt Review modeling assumptions utilized in the Company's estimate of the life of wildfire insurance fund.	\$460.00	2.0	\$920.00
	Azebu, Matt Perform accounting research related to discounting liabilities subsequent to contributions to wildfire insurance fund.	\$460.00	1.0	\$460.00
	Azebu, Matt Discussion with T. Gillam, W. Meredith, J. Ncho Oguie (Deloitte) regarding wildfire fund model.	\$460.00	0.5	\$230.00
	Barclay, Kelsey Draft the wildfire fund preclearance letter consultation memo.	\$660.00	1.0	\$660.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>AB 1054 Wildfire Fund</i>				
10/09/2019				
	Gillam, Tim Discussion with W. Meredith, M. Azebu, J. Ncho Oguie (Deloitte) regarding wildfire fund model.	\$760.00	0.5	\$380.00
	Meredith, Wendy Discussion with T. Gillam, M. Azebu, J. Ncho Oguie (Deloitte) regarding wildfire fund model.	\$760.00	0.5	\$380.00
	Ncho-Oguie, Jean-Denis Discussion with T. Gillam, W. Meredith, M. Azebu (Deloitte) regarding wildfire fund model.	\$760.00	0.5	\$380.00
10/10/2019				
	Azebu, Matt Review business assumptions used in the wildfire fund model.	\$460.00	1.0	\$460.00
10/11/2019				
	Azebu, Matt Discussion with S. Hunter (PG&E), J. Ncho-Oguie (Deloitte) regarding the accounting guidance for wildfire insurance fund model.	\$460.00	1.0	\$460.00
	Ncho-Oguie, Jean-Denis Discussion with S. Hunter (PG&E), M. Azebu (Deloitte) regarding the accounting guidance for wildfire insurance fund model.	\$760.00	1.0	\$760.00
10/14/2019				
	Azebu, Matt Discussion with T. Gillam, J. Ncho-Oguie (Deloitte) regarding the business assumptions used in estimating the life of the wildfire insurance fund.	\$460.00	1.0	\$460.00
	Azebu, Matt Review the business assumptions used by management in estimating the life of the wildfire insurance fund.	\$460.00	1.5	\$690.00
	Gillam, Tim Discussion with J. Ncho-Oguie, M. Azebu (Deloitte) regarding the business assumptions used in estimating the life of the wildfire insurance fund.	\$760.00	1.0	\$760.00
	Ncho-Oguie, Jean-Denis Discussion with T. Gillam, M. Azebu (Deloitte) regarding the business assumptions used in estimating the life of the wildfire insurance fund.	\$760.00	1.0	\$760.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>AB 1054 Wildfire Fund</i>				
10/16/2019				
	Barclay, Kelsey Continue to draft the wildfire fund preclearance letter consultation memo.	\$660.00	2.0	\$1,320.00
10/17/2019				
	Gillam, Tim Meet with W. Meredith, J. Ncho-Oguie (Deloitte) to discuss capital expenditure accounting related to California state legislation on wildfire fund.	\$760.00	0.5	\$380.00
	Meredith, Wendy Meet with T. Gillam, J. Ncho-Oguie (Deloitte) to discuss capital expenditure accounting related to California state legislation on wildfire fund.	\$760.00	0.5	\$380.00
	Ncho-Oguie, Jean-Denis Meet with T. Gillam, W. Meredith (Deloitte) to discuss capital expenditure accounting related to California state legislation on wildfire fund.	\$760.00	0.5	\$380.00
10/18/2019				
	Gillam, Tim Research the accounting alternatives for the capital program relating to the bill.	\$760.00	2.0	\$1,520.00
10/24/2019				
	Azebu, Matt Review Q3'19 disclosure related to accounting for contributions to wildfire insurance fund.	\$460.00	1.0	\$460.00
10/31/2019				
	Azebu, Matt Finalize accounting consultation related to accounting for contributions to wildfire insurance fund.	\$460.00	0.5	\$230.00
11/01/2019				
	Barclay, Kelsey Finalize national accounting consultation memo on wildfire fund liability.	\$660.00	1.5	\$990.00
11/19/2019				
	Ncho-Oguie, Jean-Denis Review accounting analysis for wildfire fund capital Rate of return on equity for wildfire prevention capital.	\$760.00	1.0	\$760.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>AB 1054 Wildfire Fund</i>				
11/21/2019				
Azebu, Matt	Documented the design of internal controls related to the disclosure of impacts of California wildfire fund legislation	\$460.00	3.0	\$1,380.00
12/06/2019				
Ncho-Oguie, Jean-Denis	Review regulatory wildfire safety plan and potential revenue mechanism accounting considerations.	\$760.00	2.0	\$1,520.00
12/13/2019				
Azebu, Matt	Review the legislation related to California legislation on wildfire fund and the requirements with respect to wildfire-related safety expenditures.	\$460.00	2.5	\$1,150.00
Azebu, Matt	Continue to document testing of design of internal controls related to disclosures related to California wildfire fund.	\$460.00	3.5	\$1,610.00
12/16/2019				
Azebu, Matt	Meeting with S. Hunter, M. Gilbert, P. Ong (PG&E), J. Ncho-Oguie, W. Meredith, S. Jasinski (Deloitte) regarding accounting for wildfire safety-related expenditures.	\$460.00	1.0	\$460.00
Jasinski, Samantha	Meeting with S. Hunter, M. Gilbert, P. Ong (PG&E), J. Ncho-Oguie, W. Meredith, M. Azebu (Deloitte) regarding accounting for wildfire safety-related expenditures.	\$580.00	1.0	\$580.00
Meredith, Wendy	Meeting with S. Hunter, M. Gilbert, P. Ong (PG&E), J. Ncho-Oguie, S. Jasinski, M. Azebu (Deloitte) regarding accounting for wildfire safety-related expenditures.	\$760.00	1.0	\$760.00
Ncho-Oguie, Jean-Denis	Meeting with S. Hunter, M. Gilbert, P. Ong (PG&E), W. Meredith, S. Jasinski, M. Azebu (Deloitte) regarding accounting for wildfire safety-related expenditures.	\$760.00	1.0	\$760.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>AB 1054 Wildfire Fund</i>				
12/18/2019				
Jasinski, Samantha	Review memo around accounting for wildfire safety-related expenditures.	\$580.00	2.5	\$1,450.00
01/06/2020				
Gillam, Tim	Review risk assessment around California state legislation on wildfire fund.	\$760.00	2.0	\$1,520.00
01/08/2020				
Ncho-Oguie, Jean-Denis	Review audit opinion disclosures around the California state legislature around wildfire liability fund .	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Discuss Federal Energy Regulatory Commission Risk Formula Rate Risk assessment with S. Jasinski (Deloitte).	\$760.00	0.5	\$380.00
01/10/2020				
Azebu, Matt	Documented testing of design of internal controls related to review of disclosure related to California state assembly bill 1054 on wildfire fund legislation	\$460.00	3.0	\$1,380.00
01/11/2020				
Azebu, Matt	Continue to document testing of design and operating effectiveness of internal controls related to review of disclosure related to California state assembly bill 1054 (wildfire fund legislation).	\$460.00	3.0	\$1,380.00
01/27/2020				
Azebu, Matt	Document the risks of material misstatement identified related to the California state assembly bill 1054 (wildfire fund) .	\$460.00	2.5	\$1,150.00
01/28/2020				
Ncho-Oguie, Jean-Denis	Review risk of material misstatement analysis around the California state legislature around wildfire liability fund accounting.	\$760.00	1.0	\$760.00
Ncho-Oguie, Jean-Denis	Document Critical Audit Matter opinion around California state legislature around wildfire liability fund.	\$760.00	1.0	\$760.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>AB 1054 Wildfire Fund</i>				
01/29/2020				
Azebu, Matt	Document testing of design and operating effectiveness of internal controls related to review of disclosure of California state assembly bill 1054 (wildfire fund).	\$460.00	3.0	\$1,380.00
Azebu, Matt	Review legislation related to wildfire fund (California state assembly bill 1054) and compared against footnote disclosure in financial statements to assess clarity of disclosures.	\$460.00	2.5	\$1,150.00
Rice, Blake	Review wildfire liability fund control documentation.	\$460.00	3.0	\$1,380.00
Rice, Blake	Continue to review wildfire liability fund control documentation.	\$460.00	2.0	\$920.00
Rice, Blake	Review wildfire liability fund procedures.	\$460.00	3.0	\$1,380.00
Rice, Blake	Continue to review wildfire liability fund audit procedures.	\$460.00	2.5	\$1,150.00
01/30/2020				
Rice, Blake	Review wildfire liability fund control documentation.	\$460.00	3.0	\$1,380.00
Rice, Blake	Continue to review wildfire liability fund control documentation.	\$460.00	2.0	\$920.00
Rice, Blake	Continue to review wildfire liability fund audit procedures.	\$460.00	2.0	\$920.00
Rice, Blake	Review wildfire liability fund procedures.	\$460.00	2.5	\$1,150.00
01/31/2020				
Rice, Blake	Prepare review control around wildfire liability fund.	\$460.00	2.0	\$920.00
Rice, Blake	Continue to prepare review control around wildfire liability fund.	\$460.00	3.0	\$1,380.00
Subtotal for AB 1054 Wildfire Fund:			96.5	\$54,260.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Accounting Consultations</i>				
10/08/2019				
Kilkenny, Tom	Review draft of critical audit matters in audit report related to regulatory recovery of wildfire costs.	\$760.00	0.8	\$608.00
Martin, Blake	Address notes on the audit consideration around the selection of the critical audit matters for the audit.	\$460.00	1.0	\$460.00
10/10/2019				
Kilkenny, Tom	Review updated draft critical audit matters that are to be included in the year-end audit opinion.	\$760.00	0.3	\$228.00
10/14/2019				
Rice, Blake	Prepare draft language of the critical audit matters for quarter 3 presentation to the audit committee.	\$460.00	2.5	\$1,150.00
10/18/2019				
Rice, Blake	Close comments within critical audit matters workpaper.	\$460.00	2.5	\$1,150.00
10/23/2019				
Gillam, Tim	Review documentation on selection of critical audit matters.	\$760.00	1.0	\$760.00
10/30/2019				
Clark, Brian	Review materiality assessment for 2019 audit.	\$760.00	0.5	\$380.00
10/31/2019				
Gillam, Tim	Review critical audit matters identified to be included in the audit opinion at year-end.	\$760.00	2.0	\$1,520.00
12/03/2019				
Jasinski, Samantha	Discussion with A. Chung (PG&E) regarding the Company's approach to assessing the impact of the new credit losses accounting standard.	\$580.00	1.0	\$580.00
Jasinski, Samantha	Research the new credit losses accounting standard and expected applicability to the Company.	\$580.00	2.0	\$1,160.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Accounting Consultations</i>				
12/05/2019	Jasinski, Samantha Prepare going concern consultation memorandum.	\$580.00	2.5	\$1,450.00
12/10/2019	Meredith, Wendy Research potential independence question related to PG&E audit.	\$760.00	1.0	\$760.00
12/17/2019	Clark, Brian Meeting with W. Meredith, S. Jasinski (Deloitte) regarding going concern language to be included in FY19 audit opinions.	\$760.00	0.5	\$380.00
	Jasinski, Samantha Meeting with B. Clark, W. Meredith (Deloitte) regarding going concern language to be included in FY19 audit opinions.	\$580.00	0.5	\$290.00
	Meredith, Wendy Meeting with B. Clark, S. Jasinski (Deloitte) regarding going concern language to be included in FY19 audit opinions.	\$760.00	0.5	\$380.00
12/18/2019	Jasinski, Samantha Add additional considerations around consultation documentation for the going concern language.	\$580.00	2.5	\$1,450.00
	Meredith, Wendy Review guidance related to current expected credit loss accounting standard adoption.	\$760.00	0.5	\$380.00
12/19/2019	Pidgeon, Andrew Perform accounting research related to application of credit loss accounting guidance to insurance receivables.	\$760.00	0.6	\$456.00
12/20/2019	Allen, Jana Research current expected credit loss accounting standard for PG&E.	\$580.00	1.0	\$580.00
	Allen, Jana Meeting with A. Pidgeon, W. Meredith, M. Azebu (Deloitte) to discuss current expected credit loss accounting standard adoption.	\$580.00	0.5	\$290.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees	
<i>Accounting Consultations</i>					
12/20/2019					
	Meredith, Wendy	Meeting with A. Pidgeon, J. Allen, M. Azebu (Deloitte) to discuss current expected credit loss accounting standard adoption.	\$760.00	0.5	\$380.00
	Pidgeon, Andrew	Meeting with J. Allen, W. Meredith, M. Azebu (Deloitte) to discuss current expected credit loss accounting standard adoption.	\$760.00	0.5	\$380.00
01/13/2020					
	Jasinski, Samantha	Continue to prepare listing of consultations performed during the current year.	\$580.00	3.0	\$1,740.00
	Jasinski, Samantha	Prepare listing of consultations performed during the current year.	\$580.00	1.5	\$870.00
01/14/2020					
	Jasinski, Samantha	Closed comments on going concern consultation memorandum	\$580.00	1.5	\$870.00
01/15/2020					
	Jasinski, Samantha	Clear comments around Regulatory Accounting consultation memorandum	\$580.00	2.0	\$1,160.00
01/16/2020					
	Hennessy, Vincent	Prepare accounting consultation risk assessment.	\$460.00	0.5	\$230.00
	Pemberton, Tricia	Review consultation memo regarding PG&E's application of regulatory asset/liability accounting.	\$760.00	2.0	\$1,520.00
01/20/2020					
	Bush, Amber	Review initial going concern consultation memo.	\$660.00	1.5	\$990.00
01/23/2020					
	Jasinski, Samantha	Update Going Concern consultation documentation based upon Company's disclosures in draft 10-K financial statements.	\$580.00	0.5	\$290.00
01/28/2020					
	Meredith, Wendy	Continue reviewing year end draft critical audit matters communications.	\$760.00	1.0	\$760.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Accounting Consultations</i>				
01/28/2020				
Meredith, Wendy	Review year end draft critical audit matters communications.	\$760.00	1.0	\$760.00
Ncho-Oguie, Jean-Denis	Review accounting consultation on regulatory balancing accounting around wildfire.	\$760.00	2.5	\$1,900.00
01/31/2020				
Jasinski, Samantha	Closed additional comments in Regulatory Accounting consultation memorandum	\$580.00	2.5	\$1,450.00
Subtotal for Accounting Consultations:			44.2	\$27,712.00
<i>California Wildfires</i>				
10/07/2019				
Azebu, Matt	Review journal entries recorded to update the Q3'19 wildfire liability.	\$460.00	1.0	\$460.00
10/09/2019				
Meredith, Wendy	Review status of audit procedures related to wildfire liabilities.	\$760.00	0.5	\$380.00
10/16/2019				
Azebu, Matt	Discussion with S. Schirle, J. Garboden, J. Martinez, A. Chung (PG&E), W. Meredith (Deloitte) regarding status of settlements and associated adjustments to the wildfire liability to be recorded during Q3'19.	\$460.00	0.5	\$230.00
Meredith, Wendy	Discussion with S. Schirle, J. Garboden, J. Martinez, A. Chung (PG&E), M. Azebu (Deloitte) regarding status of settlements and associated adjustments to the wildfire liability to be recorded during Q3'19.	\$760.00	0.5	\$380.00
10/18/2019				
Meredith, Wendy	Meeting with J. Allen, A. Pidgeon, M. Azebu (Deloitte) to discuss the accounting for the restructuring support agreement entered into with subrogation claim holders.	\$760.00	0.2	\$152.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
10/23/2019				
Azebu, Matt	Perform accounting research related to accounting for terms included in restructuring support agreement related to wildfire claims.	\$460.00	1.0	\$460.00
Gillam, Tim	Discussion with J. Wells (PG&E) regarding quarterly wildfire matters/update.	\$760.00	2.0	\$1,520.00
10/24/2019				
Azebu, Matt	Meet with T. Gillam, W. Meredith (Deloitte), S. Schirle, J. Garboden, A. Chung (PG&E) to discuss the status of settlement discussions and information available to the Company as it relates to the assessment of the wildfire-related liability as of Q3.	\$460.00	0.5	\$230.00
Azebu, Matt	Document Q3'19 wildfire liability memo summarizing status of settlement discussions and impact on wildfire liability following meeting with S. Schirle, J. Garboden, A. Chung (PG&E).	\$460.00	1.5	\$690.00
Clark, Brian	Discussion with T. Gillam (Deloitte) regarding wildfire liability.	\$760.00	1.5	\$1,140.00
Gillam, Tim	Meet with W. Meredith, M. Azebu (Deloitte), S. Schirle, J. Garboden, A. Chung (PG&E) to discuss the status of settlement discussions and information available to the Company as it relates to the assessment of the wildfire-related liability as of Q3.	\$760.00	0.5	\$380.00
Gillam, Tim	Discussion with B. Clark (Deloitte) regarding wildfire liability.	\$760.00	1.5	\$1,140.00
Meredith, Wendy	Meet with T. Gillam, M. Azebu (Deloitte), S. Schirle, J. Garboden, A. Chung (PG&E) to discuss the status of settlement discussions and information available to the Company as it relates to the assessment of the wildfire-related liability as of Q3.	\$760.00	0.5	\$380.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
10/25/2019				
Azebu, Matt	Meeting with T. Gillam, A. Sasso (Deloitte) to discuss the impacts of bankruptcy proceedings on wildfire liability.	\$460.00	0.5	\$230.00
Clark, Brian	Discussion with T. Gillam (Deloitte) regarding wildfire liability and disclosure.	\$760.00	1.5	\$1,140.00
Gillam, Tim	Discussion with B. Clark (Deloitte) regarding wildfire liability and disclosure.	\$760.00	1.5	\$1,140.00
Gillam, Tim	Meeting with M. Azebu, A. Sasso (Deloitte) to discuss the impacts of bankruptcy proceedings on wildfire liability.	\$760.00	0.5	\$380.00
Sasso, Anthony	Prepare for meeting with T. Gillam, M. Azebu (Deloitte) to discuss the impacts of bankruptcy proceedings on wildfire liability.	\$760.00	0.1	\$76.00
Sasso, Anthony	Meeting with T. Gillam, M. Azebu (Deloitte) to discuss the impacts of bankruptcy proceedings on wildfire liability.	\$760.00	0.5	\$380.00
10/28/2019				
Clark, Brian	Meet with T. Gillam, W. Meredith (Deloitte) to discuss accounting and disclosure for wildfire liabilities for third quarter 2019.	\$760.00	0.5	\$380.00
Gillam, Tim	Meet with B. Clark, W. Meredith (Deloitte) to discuss accounting and disclosure for wildfire liabilities for third quarter 2019.	\$760.00	0.5	\$380.00
Gillam, Tim	Meet with J. Wells, J. Loduca, S. Schirle, D. Thomason, J. Garboden (PG&E), K. Orsini (Cravath), W. Meredith (Deloitte) to discuss accounting and disclosures for wildfire liabilities for third quarter 2019.	\$760.00	0.5	\$380.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
10/28/2019				
Meredith, Wendy	Meet with J. Wells, J. Loduca, S. Schirle, D. Thomason, J. Garboden (PG&E), K. Orsini (Cravath), T. Gillam (Deloitte) to discuss accounting and disclosures for wildfire liabilities for third quarter 2019.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meet with B. Clark, T. Gillam (Deloitte) to discuss accounting and disclosure for wildfire liabilities for third quarter 2019.	\$760.00	0.5	\$380.00
10/29/2019				
Azebu, Matt	Meet with W. Meredith (Deloitte) to discuss wildfire liability accounting and disclosure.	\$460.00	0.5	\$230.00
Azebu, Matt	Document the quarterly review procedures performed related to the wildfire liability as of Q3'19.	\$460.00	1.5	\$690.00
Meredith, Wendy	Meet with M. Azebu (Deloitte) to discuss wildfire liability accounting and disclosure.	\$760.00	0.5	\$380.00
10/31/2019				
Azebu, Matt	Review the terms related to wildfire claim payments included in the plan of reorganization submitted by bondholders.	\$460.00	1.0	\$460.00
Clark, Brian	Meet with T. Gillam, W. Meredith (Deloitte) to discuss wildfire liability quarterly review procedures for third quarter 2019.	\$760.00	0.5	\$380.00
Gillam, Tim	Meet with B. Clark, W. Meredith (Deloitte) to discuss wildfire liability quarterly review procedures for third quarter 2019.	\$760.00	0.5	\$380.00
Gillam, Tim	Discuss updates on the current issues relating to the wildfire liability.	\$760.00	1.5	\$1,140.00
Meredith, Wendy	Meet with T. Gillam, B. Clark (Deloitte) to discuss wildfire liability quarterly review procedures for third quarter 2019.	\$760.00	0.5	\$380.00

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Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
11/01/2019				
	Ncho-Oguie, Jean-Denis Review wildfire year end risk assessment test plan.	\$760.00	2.5	\$1,900.00
	Ncho-Oguie, Jean-Denis Review of third party completeness search for third party settlements and agreements	\$760.00	1.0	\$760.00
	Ncho-Oguie, Jean-Denis Review of Company's third party claims estimated liability model.	\$760.00	1.0	\$760.00
11/02/2019				
	Gillam, Tim Review quarterly footnote disclosures around wildfire.	\$760.00	2.0	\$1,520.00
11/04/2019				
	Clark, Brian Meet with W. Meredith (Deloitte) to discuss draft disclosure in Form 10-Q related to wildfire liabilities.	\$760.00	0.5	\$380.00
	Meredith, Wendy Meet with B. Clark (Deloitte) to discuss draft disclosure in Form 10-Q related to wildfire liabilities.	\$760.00	0.5	\$380.00
	Meredith, Wendy Discussion with K. Mallonee, A. Chung (PG&E), B. Rice, S. Jasinski, M. Azebu (Deloitte) regarding comments in the draft Q3 financial statements prepared on Form 10-Q on wildfire disclosure.	\$760.00	0.5	\$380.00
11/05/2019				
	Azebu, Matt Prepare memo summarizing audit testing procedures performed during Q3'19 related to change in wildfire liability.	\$460.00	2.0	\$920.00
	Azebu, Matt Review proposed wildfire-related claims settlement amounts included in plans of reorganization filed by bondholders and PG&E.	\$460.00	1.5	\$690.00
	Gillam, Tim Meeting with J. Ludoca (PG&E) to discuss the wildfire memo.	\$760.00	2.0	\$1,520.00
11/06/2019				
	Azebu, Matt Address comments in memo summarizing audit testing procedures performed during Q3'19 related to change in wildfire liability.	\$460.00	3.0	\$1,380.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
11/06/2019				
Azebu, Matt	Continue to prepare memo summarizing audit testing procedures performed during Q3'19 related to change in wildfire liability.	\$460.00	3.5	\$1,610.00
Gillam, Tim	Review accounting memo that documented wildfire liability.	\$760.00	2.0	\$1,520.00
Gillam, Tim	Discussions with J. Ludocia (PG&E), Kevin O. Cavarth external legal update on Kincade fire.	\$760.00	1.5	\$1,140.00
Gillam, Tim	Discussions with J. Wells (PG&E) about the updated 10Q disclosure for the Kincade fire.	\$760.00	2.0	\$1,520.00
Gillam, Tim	Meeting with J. Wells (PG&E) to debrief on the meetings with the California Governor.	\$760.00	1.5	\$1,140.00
Meredith, Wendy	Continue reviewing interim review workpapers related to review procedures associated with wildfire liabilities.	\$760.00	0.5	\$380.00
Meredith, Wendy	Review interim review workpapers related to review procedures associated with wildfire liabilities.	\$760.00	1.0	\$760.00
11/07/2019				
Azebu, Matt	Continued to address partner review comments in memo summarizing audit testing procedures performed during Q3'19 related to change in wildfire liability	\$460.00	1.0	\$460.00
11/18/2019				
Azebu, Matt	Prepared for discussion with B. Martin (Deloitte) regarding the planned audit approach for testing wildfire liabilities in 2019	\$460.00	1.0	\$460.00
11/19/2019				
Azebu, Matt	Documented risk assessment considerations related to 2019 wildfire liabilities and the corresponding relevant internal controls	\$460.00	2.0	\$920.00

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Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
11/19/2019				
Martin, Blake	Discussion with M. Azebu (Deloitte) regarding Wildfire related audit and testing approaches for the current year.	\$460.00	2.0	\$920.00
12/03/2019				
Azebu, Matt	Discussion with B. Martin, W. Meredith (Deloitte) regarding planned approach for auditing year-end wildfire liabilities.	\$460.00	1.0	\$460.00
Martin, Blake	Discussion with M. Azebu, W. Meredith (Deloitte) regarding planned approach for auditing year-end wildfire liabilities.	\$460.00	1.0	\$460.00
Meredith, Wendy	Discussion with B. Martin, M. Azebu (Deloitte) regarding planned approach for auditing year-end wildfire liabilities.	\$760.00	1.0	\$760.00
12/04/2019				
Azebu, Matt	Discussion with B. Martin, W. Meredith (Deloitte) regarding planned approach for auditing year-end wildfire liabilities.	\$460.00	1.0	\$460.00
Azebu, Matt	Develop approach for auditing year-end wildfire liabilities in preparation for meeting with W. Meredith (Deloitte).	\$460.00	3.0	\$1,380.00
Azebu, Matt	Revise documentation of risk assessment related to wildfire liabilities based on developments in settlement discussions through December.	\$460.00	3.0	\$1,380.00
Martin, Blake	Discussion with W. Meredith, M. Azebu (Deloitte) regarding planned approach for auditing year-end wildfire liabilities.	\$460.00	1.0	\$460.00
Meredith, Wendy	Discussion with B. Martin, M. Azebu (Deloitte) regarding planned approach for auditing year-end wildfire liabilities.	\$760.00	1.0	\$760.00
12/09/2019				
Gilliam, Tim	Discuss with D. Thomason (PG&E) the impact of the agreement on the wildfire liability and disclosures.	\$760.00	1.0	\$760.00
Jasinski, Samantha	Review agreement between PG&E and individual claimants relating to 2017 and 2018 California Wildfires.	\$580.00	2.0	\$1,160.00

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Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
12/09/2019	Martin, Blake Summarize PG&E settlement with fire victim individuals.	\$460.00	0.5	\$230.00
12/11/2019	Martin, Blake Review the Orders Instituting Investigation from prior years to use as reference in drafting current wildfire related memoranda.	\$460.00	0.5	\$230.00
12/16/2019	Azebu, Matt Meeting with T. Lucey, S. Schirle, J. Martinez, A. Chung, J. Garboden (PG&E), T. Gillam, W. Meredith, B. Martin (Deloitte) to discuss status of settlement discussions and impact on year-end wildfire liabilities.	\$460.00	0.5	\$230.00
	Azebu, Matt Review the regulatory filings related to the Company's future wildfire mitigation plans for potential accounting considerations for 2019 audit.	\$460.00	2.0	\$920.00
	Azebu, Matt Document risk assessment considerations related to the wildfire claims from federal and state entities and the resulting wildfire liabilities based on the amended plan of reorganization filed with the bankruptcy court.	\$460.00	2.5	\$1,150.00
Gillam, Tim	Meeting with T. Lucey, S. Schirle, J. Martinez, A. Chung, J. Garboden (PG&E), W. Meredith, M. Azebu, B. Martin (Deloitte) to discuss status of settlement discussions and impact on year-end wildfire liabilities.	\$760.00	0.5	\$380.00
Martin, Blake	Meeting with T. Lucey, S. Schirle, J. Martinez, A. Chung, J. Garboden (PG&E), T. Gillam, W. Meredith, M. Azebu (Deloitte) to discuss status of settlement discussions and impact on year-end wildfire liabilities.	\$460.00	0.5	\$230.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
12/16/2019				
Meredith, Wendy	Meeting with T. Lucey, S. Schirle, J. Martinez, A. Chung, J. Garboden (PG&E), T. Gillam, M. Azebu, B. Martin (Deloitte) to discuss status of settlement discussions and impact on year-end wildfire liabilities.	\$760.00	0.5	\$380.00
12/18/2019				
Azebu, Matt	Review the Form 8-K filed by the Company related to the settlement agreement entered into in connection with the order instituting investigation into wildfire matters.	\$460.00	2.5	\$1,150.00
12/19/2019				
Gillam, Tim	Meeting with W. Meredith, J. Ncho-Oguie, T. Kilkenny, T. Pemberton, A. Scott, J. Hensel (Deloitte) to discuss recent events related to wildfire liabilities and resulting impacts on audit plan.	\$760.00	1.0	\$760.00
Hensel, Julia	Meeting with T. Gillam, W. Meredith, J. Ncho-Oguie, T. Kilkenny, T. Pemberton, A. Scott (Deloitte) to discuss recent events related to wildfire liabilities and resulting impacts on audit plan.	\$760.00	0.5	\$380.00
Kilkenny, Tom	Meeting with T. Gillam, W. Meredith, J. Ncho-Oguie, T. Pemberton, A. Scott, J. Hensel (Deloitte) to discuss recent events related to wildfire liabilities and resulting impacts on audit plan.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meeting with T. Gillam, J. Ncho-Oguie, T. Kilkenny, T. Pemberton, A. Scott, J. Hensel (Deloitte) to discuss recent events related to wildfire liabilities and resulting impacts on audit plan.	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Meeting with T. Gillam, W. Meredith, T. Kilkenny, T. Pemberton, A. Scott, J. Hensel (Deloitte) to discuss recent events related to wildfire liabilities and resulting impacts on audit plan.	\$760.00	0.5	\$380.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
12/19/2019				
Pemberton, Tricia	Meeting with T. Gillam, W. Meredith, J. Ncho-Oguie, T. Kilkenny, A. Scott, J. Hensel (Deloitte) to discuss recent events related to wildfire liabilities and resulting impacts on audit plan.	\$760.00	0.5	\$380.00
Scott, Adam	Meeting with T. Gillam, W. Meredith, J. Ncho-Oguie, T. Kilkenny, T. Pemberton, J. Hensel (Deloitte) to discuss recent events related to wildfire liabilities and resulting impacts on audit plan.	\$760.00	0.5	\$380.00
12/30/2019				
Gillam, Tim	Review risk assessment documentation for wildfire liabilities.	\$760.00	2.0	\$1,520.00
01/06/2020				
Gillam, Tim	Review audit procedures planned around auditing wildfire liabilities.	\$760.00	2.0	\$1,520.00
Meredith, Wendy	Review fourth quarter 2019 Form 8-Ks filed by PG&E around wildfire.	\$760.00	0.5	\$380.00
Meredith, Wendy	Review summary of filings in California Public Utility Commission investigations of PG&E around wildfire.	\$760.00	1.0	\$760.00
01/08/2020				
Azebu, Matt	Prepare documentation summarizing risk assessment considerations related to enforcement matters including the wildfire and locate and mark orders instituting investigation.	\$460.00	3.5	\$1,610.00
01/09/2020				
Azebu, Matt	Document inquiries performed with management related to the status of investigations / settlement discussions related to the 2017, 2018 and 2019 wildfires.	\$460.00	3.0	\$1,380.00
Martin, Blake	Draft the California Wildfire Risks of Material Misstatement workpaper.	\$460.00	4.0	\$1,840.00
Martin, Blake	Continue drafting the California Wildfire Risks of Material Misstatement workpaper.	\$460.00	3.0	\$1,380.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
01/10/2020				
	Martin, Blake Draft the California Wildfire Risks of Material Misstatement workpaper.	\$460.00	2.5	\$1,150.00
01/11/2020				
	Gillam, Tim Review updated risk assessment around wildfire liability accounting.	\$760.00	3.0	\$2,280.00
01/13/2020				
	Martin, Blake Continue drafting the Wildfire Risks of Material Misstatement working paper for fiscal year 2019.	\$460.00	2.0	\$920.00
	Martin, Blake Draft the Wildfire Risks of Material Misstatement working paper for fiscal year 2019.	\$460.00	3.0	\$1,380.00
	Martin, Blake Draft year end update to the California Wildfire Memorandum.	\$460.00	1.0	\$460.00
01/14/2020				
	Azebu, Matt Updated wildfire liability risk assessment considerations to reflect latest facts known related to Kincade Fire investigation	\$460.00	2.5	\$1,150.00
	Gillam, Tim Review settlement agreement with insurance companies around wildfire liabilities.	\$760.00	2.5	\$1,900.00
	Martin, Blake Continue drafting the Wildfire Risks of Material Misstatement working paper for fiscal year 2019.	\$460.00	3.0	\$1,380.00
	Martin, Blake Continue drafting the Wildfire Risks of Material Misstatement working paper for fiscal year 2019.	\$460.00	4.0	\$1,840.00
	Martin, Blake Draft the Wildfire Risks of Material Misstatement working paper for fiscal year 2019	\$460.00	3.0	\$1,380.00
01/15/2020				
	Azebu, Matt Review San Francisco Chronicle news articles related to Sonoma County's intention to bring legal action against PG&E and documented consideration of accounting implications	\$460.00	1.0	\$460.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
01/15/2020				
Gillam, Tim	Review settlement agreement with individual plaintiffs on wildfire claims.	\$760.00	2.0	\$1,520.00
Martin, Blake	Draft the Wildfire Risks of Material Misstatement working paper for fiscal year 2019	\$460.00	1.5	\$690.00
Meredith, Wendy	Review control testing associated with wildfire liabilities.	\$760.00	1.5	\$1,140.00
Meredith, Wendy	Continue reviewing control testing associated with wildfire liabilities.	\$760.00	0.5	\$380.00
01/16/2020				
Azebu, Matt	Discussion T. Gillam, W. Meredith, J. Ncho-Oguie, S. Jasinski, B. Rice (Deloitte) regarding year end inherent risk assessment related to wildfire liabilities.	\$460.00	1.0	\$460.00
Gillam, Tim	Discussion W. Meredith, J. Ncho-Oguie, S. Jasinski, M. Azebu, B. Rice (Deloitte) regarding year end inherent risk assessment related to wildfire liabilities.	\$760.00	1.0	\$760.00
Jasinski, Samantha	Discussion T. Gillam, W. Meredith, J. Ncho-Oguie, M. Azebu, B. Rice (Deloitte) regarding year end inherent risk assessment related to wildfire liabilities.	\$580.00	1.0	\$580.00
Meredith, Wendy	Discussion T. Gillam, J. Ncho-Oguie, S. Jasinski, M. Azebu, B. Rice (Deloitte) regarding year end inherent risk assessment related to wildfire liabilities.	\$760.00	1.0	\$760.00
Meredith, Wendy	Meeting with V. Hennessy, J. Hamner, B. Martin, B. Rice, M. Azebu, S. Jasinski, J. Ncho Oguie, T. Gillam (Deloitte) regarding the status of each section of the audit.	\$760.00	1.0	\$760.00
Meredith, Wendy	Review fire liability control testing.	\$760.00	1.5	\$1,140.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
01/16/2020				
Rice, Blake	Discussion T. Gillam, W. Meredith, J. Ncho-Oguie, S. Jasinski, M. Azebu (Deloitte) regarding year end inherent risk assessment related to wildfire liabilities.	\$460.00	1.0	\$460.00
01/20/2020				
Azebu, Matt	Review publicly available wildfire-related information in preparation for discussion with S. Schirle and T. Lucey (PG&E) on wildfire-related liabilities.	\$460.00	2.0	\$920.00
Guo, Amy	Update Northern California Insurance Recovery Memo by analyzing financial viability of insurers.	\$230.00	2.0	\$460.00
Martin, Blake	Draft the Wildfire Insurance carriers viability risk assessment memorandum.	\$460.00	2.5	\$1,150.00
Meredith, Wendy	Review risk assessment for wildfire liabilities.	\$760.00	0.5	\$380.00
01/21/2020				
Azebu, Matt	Update documentation related to testing of internal controls related to wildfire liabilities.	\$460.00	3.0	\$1,380.00
Azebu, Matt	Continue to update documentation related to testing of internal controls related to wildfire liabilities.	\$460.00	2.0	\$920.00
Azebu, Matt	Meeting with T. Lucey, S. Schirle, J. Martinez, A. Chung, J. Garboden (PG&E), W. Meredith, V. Hennessy, B. Martin (Deloitte) to discuss year end updates to settlement discussions and impact on year-end wildfire liabilities.	\$460.00	1.0	\$460.00
Hennessy, Vincent	Meeting with T. Lucey, S. Schirle, J. Martinez, A. Chung, J. Garboden (PG&E), W. Meredith, M. Azebu, B. Martin (Deloitte) to discuss year end updates to settlement discussions and impact on year-end wildfire liabilities.	\$460.00	1.0	\$460.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
01/21/2020				
Martin, Blake	Meeting with T. Lucey, S. Schirle, J. Martinez, A. Chung, J. Garboden (PG&E), W. Meredith, M. Azebu, V. Hennessy (Deloitte) to discuss year end updates to settlement discussions and impact on year-end wildfire liabilities.	\$460.00	1.0	\$460.00
Meredith, Wendy	Meeting with T. Lucey, S. Schirle, J. Martinez, A. Chung, J. Garboden (PG&E), M. Azebu, V. Hennessy, B. Martin (Deloitte) to discuss year end updates to settlement discussions and impact on year-end wildfire liabilities.	\$760.00	1.0	\$760.00
Meredith, Wendy	Review status of wildfire liability testing.	\$760.00	0.5	\$380.00
Meredith, Wendy	Review updated wildfire liability risk assessment.	\$760.00	0.5	\$380.00
01/22/2020				
Martin, Blake	Draft Wildfire probable loss meeting control operating effectiveness at year end.	\$460.00	3.0	\$1,380.00
01/23/2020				
Azebu, Matt	Document testing of year-end operating effectiveness of internal controls related to wildfire liabilities.	\$460.00	2.5	\$1,150.00
Martin, Blake	Draft the Audit Committee meeting control operating effectiveness at year end in consideration of wildfires.	\$460.00	1.5	\$690.00
01/24/2020				
Azebu, Matt	Continue to document testing of year-end operating effectiveness of internal controls related to wildfire liabilities.	\$460.00	3.0	\$1,380.00
01/26/2020				
Gillam, Tim	Review the Restructuring Support Agreement with Holders of Subrogation Claims on wildfire claim.	\$760.00	2.0	\$1,520.00

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Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
01/26/2020				
Gillam, Tim	Review the Restructuring Support Agreement with the Committee of Tort Claimants to understand the accounting matters around wildfire liability.	\$760.00	1.5	\$1,140.00
01/27/2020				
Azebu, Matt	Discussion with V. Hennessy (Deloitte) regarding the Company's fair value policy to assess sample size selections for testing procedures.	\$460.00	1.5	\$690.00
Azebu, Matt	Discussion with B. Rice, T. Gillam, W. Meredith, J. Ncho Oguie (Deloitte) regarding status of testing for year end wildfire liabilities.	\$460.00	0.5	\$230.00
Azebu, Matt	Meet with W. Meredith (Deloitte) to discuss audit status related to wildfire liabilities.	\$460.00	0.5	\$230.00
Azebu, Matt	Document the year-end wildfire liability risk assessment considerations based on information available through January 27th.	\$460.00	3.0	\$1,380.00
Gillam, Tim	Discussion with B. Rice, W. Meredith, J. Ncho Oguie, M. Azebu (Deloitte) regarding status of testing for year end wildfire liabilities.	\$760.00	0.5	\$380.00
Gillam, Tim	Review the wildfire footnote disclosure.	\$760.00	3.0	\$2,280.00
Gillam, Tim	Review the auditing of the regulatory assets related to wildfires.	\$760.00	1.5	\$1,140.00
Jasinski, Samantha	Discussion with B. Rice, J. Ncho-Oguie, L. Schloetter (Deloitte) regarding wildfire regulatory asset final risk assessment.	\$580.00	1.5	\$870.00
Martin, Blake	Document the operating effectiveness related to the Wildfire meeting on probable loss control work paper.	\$460.00	4.0	\$1,840.00
Martin, Blake	Further document the operating effectiveness related to the Wildfire meeting on probable loss control work paper.	\$460.00	4.0	\$1,840.00

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Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
01/27/2020				
Martin, Blake	Document the design and implementation of the wildfire disclosure review control work paper.	\$460.00	3.0	\$1,380.00
Meredith, Wendy	Prepare for discussion regarding status of testing for year end wildfire liabilities.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meet with M. Azebu (Deloitte) to discuss audit status related to wildfire liabilities.	\$760.00	0.5	\$380.00
Meredith, Wendy	Review critical audit matters draft communication around wildfire-related liabilities.	\$760.00	1.0	\$760.00
Meredith, Wendy	Discussion with B. Rice, T. Gillam, J. Ncho Oguie, M. Azebu (Deloitte) regarding status of testing for year end wildfire liabilities.	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Discussion with B. Rice, T. Gillam, W. Meredith, M. Azebu (Deloitte) regarding status of testing for year end wildfire liabilities.	\$760.00	0.5	\$380.00
Rice, Blake	Review wildfire liability risk assessment.	\$460.00	2.0	\$920.00
Rice, Blake	Continue to review wildfire liability risk assessment.	\$460.00	2.0	\$920.00
01/28/2020				
Gillam, Tim	Meet with J. Martinez (PG&E) to discuss wildfire draft footnote.	\$760.00	0.5	\$380.00
Gillam, Tim	Review the Restructuring Support Agreement with Holders of Subrogation Claims on wildfire claim.	\$760.00	2.0	\$1,520.00
Gillam, Tim	Review the Restructuring Support Agreement with the Committee of Tort Claimants to understand the accounting matters around wildfire liability.	\$760.00	2.5	\$1,900.00
Martin, Blake	Current year update of wildfire process flow diagram.	\$460.00	1.5	\$690.00
Meredith, Wendy	Review wildfire contingencies footnote in draft Form 10-K.	\$760.00	0.5	\$380.00
Meredith, Wendy	Review wildfire liability control testing.	\$760.00	1.0	\$760.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
01/28/2020				
Rice, Blake	Review wildfire liability control testing.	\$460.00	2.0	\$920.00
Rice, Blake	Continue to review wildfire liability control testing.	\$460.00	3.0	\$1,380.00
01/29/2020				
Kilkenny, Tom	Review wildfire risk of material misstatement working paper.	\$760.00	1.5	\$1,140.00
Meredith, Wendy	Continue reviewing draft wildfire footnote disclosure.	\$760.00	0.5	\$380.00
Meredith, Wendy	Review draft wildfire footnote disclosure.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meet with J. Martinez (PG&E) to discuss wildfire draft footnote.	\$760.00	0.5	\$380.00
01/30/2020				
Azebu, Matt	Prepared documentation of inquiries of management and legal counsel regarding the available information on wildfire investigations and settlement discussions and the corresponding accounting treatment.	\$460.00	3.0	\$1,380.00
Azebu, Matt	Continue to prepare documentation of audit procedures performed related to year-end wildfire liability and accounting conclusions related to 2019 Kincade Fire.	\$460.00	3.0	\$1,380.00
Meredith, Wendy	Review fire liability workpaper.	\$760.00	0.5	\$380.00
01/31/2020				
Azebu, Matt	Review wildfire settlement agreement with Tort Claimant's Committee for accounting treatment in preparation for meeting with Cravath (external counsel)	\$460.00	2.0	\$920.00
Azebu, Matt	Meet with K. Orsini (Cravath), J. Garboden, A. Chung, J. Martinez (PG&E), T. Gillam, W. Meredith (Deloitte) to discuss terms of settlement agreement related to fire liabilities.	\$460.00	0.5	\$230.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
01/31/2020				
Azebu, Matt	Meet with S. Schirle, T. Lucey, A. Chung, J. Martinez (PG&E), T. Gillam, W. Meredith, B. Martin (Deloitte) to discuss status of criminal investigations and shareholder litigation related to wildfires.	\$460.00	0.5	\$230.00
Gillam, Tim	Meet with S. Schirle, T. Lucey, A. Chung, J. Martinez (PG&E), W. Meredith, M. Azebu, B. Martin (Deloitte) to discuss status of criminal investigations and shareholder litigation related to wildfires.	\$760.00	0.5	\$380.00
Gillam, Tim	Meet with K. Orsini (Cravath), J. Garboden, A. Chung, J. Martinez (PG&E), W. Meredith, M. Azebu (Deloitte) to discuss terms of settlement agreement related to fire liabilities.	\$760.00	0.5	\$380.00
Kilkenny, Tom	Review wildfire risk working papers.	\$760.00	0.5	\$380.00
Martin, Blake	Meet with S. Schirle, T. Lucey, A. Chung, J. Martinez (PG&E), T. Gillam, W. Meredith, M. Azebu (Deloitte) to discuss status of criminal investigations and shareholder litigation related to wildfires.	\$460.00	0.5	\$230.00
Meredith, Wendy	Meet with K. Orsini (Cravath), J. Garboden, A. Chung, J. Martinez (PG&E), T. Gillam, M. Azebu (Deloitte) to discuss terms of settlement agreement related to fire liabilities.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meet with S. Schirle, T. Lucey, A. Chung, J. Martinez (PG&E), T. Gillam, M. Azebu, B. Martin (Deloitte) to discuss status of criminal investigations and shareholder litigation related to wildfires.	\$760.00	0.5	\$380.00
Rice, Blake	Prepare audit procedure performed around information used in performing California wildfire control	\$460.00	2.0	\$920.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
01/31/2020	Rice, Blake Continue to test information used in performing California wildfire control.	\$460.00	2.5	\$1,150.00
	Subtotal for California Wildfires:		241.8	\$138,248.00
<i>Lease Accounting Services</i>				
10/10/2019	Azebu, Matt Review process flow diagram prepared outlining the lease accounting process.	\$265.00	1.5	\$397.50
10/11/2019	Uy, Rycel Continue to prepare documentation on the control design over accounting for leases.	\$225.00	4.0	\$900.00
10/14/2019	Murdock, Elizabeth Review lease substantive testing workpaper.	\$325.00	1.5	\$487.50
10/16/2019	Murdock, Elizabeth Continue to review lease substantive testing workpaper.	\$325.00	1.0	\$325.00
10/18/2019	Murdock, Elizabeth Review lease control design testing.	\$325.00	1.0	\$325.00
	Uy, Rycel Prepare lease controls flowchart to document understanding of the processes.	\$225.00	0.5	\$112.50
10/25/2019	Uy, Rycel Prepare documentation on the control design over accounting for leases.	\$225.00	0.5	\$112.50
11/06/2019	Giamanco, Patrick Prepare testing procedures around testing automated control configuration around lease accounting.	\$325.00	0.5	\$162.50
11/12/2019	Azebu, Matt Discussion with R. Uy (Deloitte) regarding lease controls testing.	\$265.00	0.5	\$132.50

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees	
<i>Lease Accounting Services</i>					
11/12/2019					
	Uy, Rycel	Discussion with M. Azebu (Deloitte) regarding lease controls testing.	\$225.00	0.5	\$112.50
11/15/2019					
	Cochran, James	Meeting amongst J. Cochran, P. Giamanco, B. Long (Deloitte) to plan for testing procedures around new controls in place around lease accounting.	\$365.00	0.5	\$182.50
	Giamanco, Patrick	Meeting amongst J. Cochran, P. Giamanco, B. Long (Deloitte) to plan for testing procedures around new controls in place around lease accounting.	\$325.00	0.5	\$162.50
	Long, Brittany	Meeting amongst J. Cochran, P. Giamanco, B. Long (Deloitte) to plan for testing procedures around new controls in place around lease accounting.	\$295.00	0.5	\$147.50
12/03/2019					
	Giamanco, Patrick	Call with B. Long (Deloitte) to discuss testing approaches for lease accounting controls and system automated controls.	\$325.00	0.5	\$162.50
	Long, Brittany	Call with P. Giamanco (Deloitte) to discuss testing approaches for lease accounting controls and system automated controls.	\$295.00	0.5	\$147.50
12/05/2019					
	Kipkirui, Winnie	Review lease workpapers in preparation of year-end procedures for roll forward testing.	\$265.00	0.8	\$212.00
12/06/2019					
	Kipkirui, Winnie	Perform understanding of data migration testing performed for the implementation of fixed asset tracking system for leases in FY'19.	\$265.00	3.0	\$795.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees	
<i>Lease Accounting Services</i>					
12/17/2019					
	Azebu, Matt	Review the updated documentation in internal controls related to leases including clear notes to same.	\$265.00	3.5	\$927.50
01/10/2020					
	Azebu, Matt	Review the testing of design and operating effectiveness of internal controls related to leases	\$265.00	1.5	\$397.50
	Azebu, Matt	Discussion with R. Uy (Deloitte) regarding testing approaches for lease controls and substantive testing.	\$265.00	1.0	\$265.00
	Uy, Rycel	Update documentation for lease controls testing.	\$225.00	3.0	\$675.00
	Uy, Rycel	Discussion with M. Azebu (Deloitte) regarding testing approaches for lease controls and substantive testing.	\$225.00	1.0	\$225.00
01/13/2020					
	Uy, Rycel	Prepare documentation for lease controls testing for year-end.	\$225.00	1.0	\$225.00
	Uy, Rycel	Update documentation for lease controls testing.	\$225.00	3.0	\$675.00
01/14/2020					
	Azebu, Matt	Discussion with R. Uy (Deloitte) regarding client support for lease controls and substantive testing.	\$265.00	0.5	\$132.50
	Azebu, Matt	Discussion with Z. Birden (PG&E), R. Uy (Deloitte) regarding client support for lease controls testing.	\$265.00	0.5	\$132.50
	Uy, Rycel	Discussion with M. Azebu (Deloitte) regarding client support for lease controls and substantive testing.	\$225.00	0.5	\$112.50
	Uy, Rycel	Update documentation for lease controls testing.	\$225.00	2.0	\$450.00
	Uy, Rycel	Discussion with Z. Birden (PG&E), M. Azebu (Deloitte) regarding client support for lease controls testing.	\$225.00	0.5	\$112.50
	Uy, Rycel	Continue to update documentation for lease controls testing.	\$225.00	2.5	\$562.50

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees	
<i>Lease Accounting Services</i>					
01/15/2020					
	Azebu, Matt	Discussion with R. Uy (Deloitte) regarding testing of lease controls.	\$265.00	0.5	\$132.50
	Uy, Rycel	Discussion with M. Azebu (Deloitte) regarding testing of lease controls.	\$225.00	0.5	\$112.50
	Uy, Rycel	Discussion with M. Azebu (Deloitte) regarding controls relevant to contract types review for leases.	\$225.00	0.5	\$112.50
01/16/2020					
	Uy, Rycel	Discussion with D. DeMartini (PG&E) regarding relevant controls for contract types review for leases.	\$225.00	0.5	\$112.50
	Uy, Rycel	Discussion with Z. Birden (PG&E) regarding detailed break out of lease balance within the lease reconciliation.	\$225.00	0.5	\$112.50
01/17/2020					
	Azebu, Matt	Discussion with T. Yura (PG&E), R. Uy (Deloitte) regarding contracts listing for lease controls.	\$265.00	0.5	\$132.50
	Uy, Rycel	Analyze design factors in lease controls testing.	\$225.00	2.5	\$562.50
	Uy, Rycel	Discussion with T. Yura (PG&E), M. Azebu (Deloitte) regarding contracts listing for lease controls.	\$225.00	0.5	\$112.50
01/24/2020					
	Azebu, Matt	Review the year-end operating effectiveness testing of internal controls related to lease footnote disclosure review and reconciliation review.	\$265.00	2.0	\$530.00
01/28/2020					
	Uy, Rycel	Update documentation for year-end selection for lease reconciliation control.	\$225.00	1.0	\$225.00
01/30/2020					
	Uy, Rycel	Analyze Q1 2019 lease reconciliation for lease substantive testing.	\$225.00	0.5	\$112.50
Subtotal for Lease Accounting Services:			47.8	\$12,027.00	

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>New Accounting Standards</i>				
11/21/2019	Azebu, Matt Research disclosure requirements for new accounting standard related to current expected credit losses to provide to PG&E external reporting.	\$460.00	1.5	\$690.00
11/22/2019	Azebu, Matt Documented preliminary risk assessment considerations related to the impact of new accounting standard related to current expected credit losses	\$460.00	1.5	\$690.00
	Azebu, Matt Discussed with A. Chung (PG&E) disclosure examples related to new accounting standard for current expected credit losses	\$460.00	1.0	\$460.00
01/08/2020	Azebu, Matt Perform research related to the accounting implications related to the adoption of the new current expected credit loss standard	\$460.00	1.0	\$460.00
	Azebu, Matt Review the draft accounting memo summarizing accounting conclusions related to the new current expected credit loss standard prepared by T. Ockels (PG&E)	\$460.00	1.5	\$690.00
01/15/2020	Azebu, Matt Review documentation of risk assessment considerations related to adoption of current expected credit loss standard	\$460.00	2.5	\$1,150.00
01/16/2020	Azebu, Matt Meeting with S. Jasinski, V. Hennessy (Deloitte), T. Ockles, A. Chung, D. Diaz, S. Hunter (PG&E) to discuss the expected impact of current expected credit loss accounting standard.	\$460.00	0.5	\$230.00
	Hennessy, Vincent Meeting with M. Azebu, S. Jasinski (Deloitte), T. Ockles, A. Chung, D. Diaz, S. Hunter (PG&E) to discuss the expected impact of current expected credit loss accounting standard.	\$460.00	0.5	\$230.00

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Date	Description	Rate	Hours	Fees
<i>New Accounting Standards</i>				
01/16/2020				
Jasinski, Samantha	Meeting with M. Azebu, V. Hennessy (Deloitte), T. Ockles, A. Chung, D. Diaz, S. Hunter (PG&E) to discuss the expected impact of current expected credit loss accounting standard.	\$580.00	0.5	\$290.00
01/18/2020				
Azebu, Matt	Discussion with V. Hennessy (Deloitte) regarding language and amounts used in risk assessment for new disclosure risk around new accounting standard.	\$460.00	0.5	\$230.00
Hennessy, Vincent	Discussion with M. Azebu (Deloitte) regarding language and amounts used in risk assessment for new disclosure risk around new accounting standard.	\$460.00	0.5	\$230.00
Hennessy, Vincent	Document risk assessment for new PG&E disclosure risk on new accounting standard.	\$460.00	1.0	\$460.00
Subtotal for New Accounting Standards:			12.5	\$5,810.00

Post Bankruptcy Matters

10/03/2019

Murdock, Elizabeth	Prepare the design documentation on the control around bankruptcy.	\$660.00	1.5	\$990.00
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10/04/2019

Martin, Blake	Document review steps taken in the control design for the control related to the bankruptcy-related memorandum review.	\$460.00	2.5	\$1,150.00
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Martin, Blake	Discussion between W. Meredith, E. Murdock (Deloitte), C. Baxter, S. Hunter, D. DeMartini (PG&E) around the Bankruptcy Accounting Considerations memo review control process.	\$460.00	0.2	\$92.00
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Martin, Blake	Discussion with E. Murdock (Deloitte), C. Baxter, D. Thomason, S. Hunter, D. Demartini (PG&E) to review the bankruptcy accounting associated with the liabilities subject to compromise.	\$460.00	0.5	\$230.00
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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
10/04/2019				
Meredith, Wendy	Discussion between B. Martin, E. Murdock (Deloitte), C. Baxter, S. Hunter, D. DeMartini (PG&E) around the Bankruptcy Accounting Considerations memo review control process.	\$760.00	0.2	\$152.00
Murdock, Elizabeth	Discussion between B. Martin, W. Meredith (Deloitte), C. Baxter, S. Hunter, D. DeMartini (PG&E) around the Bankruptcy Accounting Considerations memo review control process.	\$660.00	0.2	\$132.00
Murdock, Elizabeth	Discussion with B. Martin (Deloitte), C. Baxter, D. Thomason, S. Hunter, D. Demartini (PG&E) to review the bankruptcy accounting associated with the liabilities subject to compromise.	\$660.00	0.5	\$330.00
10/06/2019				
Murdock, Elizabeth	Close notes to bankruptcy risk assessment.	\$660.00	1.0	\$660.00
Murdock, Elizabeth	Modify the audit risks identified around bankruptcy to the financial statement.	\$660.00	1.0	\$660.00
Murdock, Elizabeth	Review bankruptcy memo control documentation.	\$660.00	1.0	\$660.00
10/07/2019				
Boyce, Kyle	Prepare documentation regarding the reorganization substantive testing.	\$350.00	2.5	\$875.00
Boyce, Kyle	Discussion with B. Rice (Deloitte) regarding reorganization items substantive testing.	\$350.00	1.0	\$350.00
Martin, Blake	Document bankruptcy accounting memo review control.	\$460.00	1.5	\$690.00
Murdock, Elizabeth	Review client request list for internal control evidence for bankruptcy memo control.	\$660.00	0.5	\$330.00
Rice, Blake	Discussion with K. Boyce (Deloitte) regarding reorganization items substantive testing.	\$460.00	1.0	\$460.00

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Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
10/08/2019				
	Boyce, Kyle Update the documentation regarding the reorganization substantive testing.	\$350.00	3.5	\$1,225.00
	Martin, Blake Continue to document bankruptcy accounting memo review control.	\$460.00	3.0	\$1,380.00
	Meredith, Wendy Review draft audit plan related to bankruptcy accounting.	\$760.00	0.5	\$380.00
	Meredith, Wendy Review documents filed with bankruptcy court, including wildfire claim settlement agreement with subrogation parties and revised plan of reorganization.	\$760.00	0.5	\$380.00
	Meredith, Wendy Continue reviewing documents filed with bankruptcy court, including wildfire claim settlement agreement with subrogation parties and revised plan of reorganization.	\$760.00	0.5	\$380.00
10/09/2019				
	Azebu, Matt Perform accounting research related to accounting for equity financing in bankruptcy.	\$460.00	1.0	\$460.00
	Gillam, Tim Meet with W. Meredith (Deloitte) to discuss plan of reorganization and exclusivity filings that had been filed with bankruptcy court.	\$760.00	0.5	\$380.00
	Gillam, Tim Review company bankruptcy filing to assess the audit consideration around risks and procedures.	\$760.00	1.0	\$760.00
	Martin, Blake Discussion with D. Kenna, D. Demartini, C. Baxter (PG&E) regarding control design within the quarterly analytical review for the liabilities subject to compromise.	\$460.00	1.0	\$460.00
	Meredith, Wendy Review plan of reorganization filed by PG&E with the bankruptcy court.	\$760.00	0.5	\$380.00
	Meredith, Wendy Meet with T. Gillam (Deloitte) to discuss plan of reorganization and exclusivity filings that had been filed with bankruptcy court.	\$760.00	0.5	\$380.00

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Date	Description	Rate	Hours	Fees	
<i>Post Bankruptcy Matters</i>					
10/10/2019					
	Gillam, Tim	Review bankruptcy judge order to understand the accounting implication .	\$760.00	2.0	\$1,520.00
	Gillam, Tim	Discuss with J. Wells (PG&E) bankruptcy status/plans.	\$760.00	1.5	\$1,140.00
10/11/2019					
	Azebu, Matt	Discussion with S. Hunter (PG&E), W. Meredith (Deloitte) regarding the accounting for equity backstop financing.	\$460.00	0.5	\$230.00
	Martin, Blake	Document consideration for liabilities that are subject to compromise as part of the testing for the quarterly analysis review control related to bankruptcy.	\$460.00	3.0	\$1,380.00
	Martin, Blake	Document consideration for liabilities that are subject to compromise as part of the testing for the quarterly analysis review control related to bankruptcy.	\$460.00	2.5	\$1,150.00
	Meredith, Wendy	Discussion with S. Hunter (PG&E), M. Azebu (Deloitte) regarding the accounting for equity backstop financing.	\$760.00	0.5	\$380.00
10/13/2019					
	Murdock, Elizabeth	Review bankruptcy related control documentation.	\$660.00	1.5	\$990.00
10/14/2019					
	Martin, Blake	Close notes on the analytical review control around the liabilities subject to compromise due to bankruptcy.	\$460.00	5.0	\$2,300.00
	Meredith, Wendy	Review accounting guidance related to bankruptcy accounting issues.	\$760.00	0.5	\$380.00
10/15/2019					
	Boyce, Kyle	Address notes on workpaper for substantive testing on reorganization items.	\$350.00	1.0	\$350.00
	Meredith, Wendy	Continue to review draft Form 10-Q of the third quarter for the bankruptcy-related disclosure.	\$760.00	0.5	\$380.00

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Date	Description	Rate	Hours	Fees	
<i>Post Bankruptcy Matters</i>					
10/15/2019					
	Meredith, Wendy	Meet with J. Garboden (PG&E) to discuss bankruptcy accounting considerations for third quarter 2019.	\$760.00	0.5	\$380.00
10/16/2019					
	Martin, Blake	Review the reorganization items substantive testing.	\$460.00	1.0	\$460.00
10/17/2019					
	Allen, Jana	Review equity backstop commitment agreements.	\$580.00	1.0	\$580.00
	Allen, Jana	Meeting with A. Pidgeon (Deloitte) to discuss the accounting for the equity backstop commitment agreements.	\$580.00	0.3	\$174.00
	Allen, Jana	Review restructuring support agreement entered into with subrogation claim holders.	\$580.00	1.0	\$580.00
	Allen, Jana	Meeting with A. Pidgeon (Deloitte) to discuss the accounting for the restructuring support agreement entered into with subrogation claim holders.	\$580.00	0.1	\$58.00
	Boyce, Kyle	Discussion with B. Martin (Deloitte) about reorganization items substantive testing workpaper.	\$350.00	0.5	\$175.00
	Boyce, Kyle	Address notes on reorganization substantive testing workpaper.	\$350.00	2.0	\$700.00
	Martin, Blake	Assess the appropriateness of the documentation in the memo related to liabilities subject to compromise due to bankruptcy.	\$460.00	2.0	\$920.00
	Martin, Blake	Continue to review the reorganization items substantive testing.	\$460.00	1.5	\$690.00
	Martin, Blake	Address notes on the analytical review control around the liabilities subject to compromise due to bankruptcy.	\$460.00	2.5	\$1,150.00
	Martin, Blake	Continue to address notes on the analytical review control around the liabilities subject to compromise due to bankruptcy.	\$460.00	2.0	\$920.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
10/17/2019				
Martin, Blake	Discussion with K. Boyce (Deloitte) about reorganization items substantive testing workpaper.	\$460.00	0.5	\$230.00
Pidgeon, Andrew	Meeting with J. Allen (Deloitte) to discuss the accounting for the restructuring support agreement entered into with subrogation claim holders.	\$760.00	0.1	\$76.00
Pidgeon, Andrew	Review restructuring support agreement entered into with subrogation claims holder.	\$760.00	0.6	\$456.00
Pidgeon, Andrew	Perform accounting research related to the equity backstop agreement.	\$760.00	0.2	\$152.00
Pidgeon, Andrew	Meeting with J. Allen (Deloitte) to discuss the accounting for the equity backstop commitment agreements.	\$760.00	0.3	\$228.00
Pidgeon, Andrew	Review equity backstop commitment agreement.	\$760.00	0.8	\$608.00
Pidgeon, Andrew	Perform accounting research related to equity backstop commitment.	\$760.00	0.4	\$304.00
10/18/2019				
Allen, Jana	Meeting with W. Meredith, A. Pidgeon, M. Azebu (Deloitte) to discuss the accounting for the equity backstop commitment agreements.	\$580.00	0.3	\$174.00
Allen, Jana	Research accounting guidance regarding the equity backstop commitment agreements.	\$580.00	0.5	\$290.00
Allen, Jana	Meeting with W. Meredith, A. Pidgeon, M. Azebu (Deloitte) to discuss the accounting for the restructuring support agreement entered into with subrogation claim holders.	\$580.00	0.2	\$116.00
Allen, Jana	Research accounting guidance regarding the restructuring support agreement entered into with subrogation claim holders.	\$580.00	0.5	\$290.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
10/18/2019				
Azebu, Matt	Meeting with J. Allen, W. Meredith, A. Pidgeon (Deloitte) to discuss the accounting for the restructuring support agreement entered into with subrogation claim holders.	\$460.00	0.2	\$92.00
Azebu, Matt	Meeting with J. Allen, W. Meredith, A. Pidgeon (Deloitte) to discuss the accounting for the equity backstop commitment agreements.	\$460.00	0.3	\$138.00
Boyce, Kyle	Continue to address notes on reorganization substantive testing workpaper.	\$350.00	1.5	\$525.00
Meredith, Wendy	Meeting with J. Allen, A. Pidgeon, M. Azebu (Deloitte) to discuss the accounting for the equity backstop commitment agreements.	\$760.00	0.3	\$228.00
Meredith, Wendy	Review accounting guidance for equity backstop commitment agreement.	\$760.00	0.5	\$380.00
Murdock, Elizabeth	Review documentation related to bankruptcy matters.	\$660.00	1.0	\$660.00
Pidgeon, Andrew	Meeting with J. Allen, W. Meredith, M. Azebu (Deloitte) to discuss the accounting for the equity backstop commitment agreements.	\$760.00	0.3	\$228.00
Pidgeon, Andrew	Meeting with J. Allen, W. Meredith, M. Azebu (Deloitte) to discuss the accounting for the restructuring support agreement entered into with subrogation claim holders.	\$760.00	0.2	\$152.00
10/21/2019				
Boyce, Kyle	Address notes related to reorganization substantive testing workpaper.	\$350.00	1.0	\$350.00
Hennessy, Vincent	Discussion with B. Martin (Deloitte) regarding bankruptcy reorganization substantive testing approach.	\$460.00	0.5	\$230.00
Martin, Blake	Discussion with V. Hennessy (Deloitte) regarding bankruptcy reorganization substantive testing approach.	\$460.00	0.5	\$230.00

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<i>Post Bankruptcy Matters</i>				
10/21/2019				
	Martin, Blake Clear notes within the bankruptcy reorganization substantive testing working paper.	\$460.00	0.5	\$230.00
10/23/2019				
	Gillam, Tim Review the terms of the plan of reorganization filed by bondholders (including Elliott Management).	\$760.00	1.5	\$1,140.00
	Meredith, Wendy Meet with J. Garboden, S. Hunter (PG&E), S. Jasinski, M. Azebu (Deloitte) to discuss accounting related to settlement agreements and equity backstop agreements.	\$760.00	0.5	\$380.00
	Rice, Blake Discussion with D. DeMartini (PG&E) regarding bankruptcy control matrix.	\$460.00	1.0	\$460.00
10/24/2019				
	Gillam, Tim Review the bankruptcy accounting guidance.	\$760.00	1.5	\$1,140.00
11/05/2019				
	Meredith, Wendy Review plan of reorganizations filed with bankruptcy court.	\$760.00	1.0	\$760.00
11/12/2019				
	Meredith, Wendy Review news articles related to bankruptcy filings from parties and governor related to the settlement with insurers.	\$760.00	0.5	\$380.00
11/15/2019				
	Jasinski, Samantha Review Q2 reorganization substantive testing workpaper.	\$580.00	1.0	\$580.00
	Jasinski, Samantha Review Q3 reorganization substantive testing workpaper.	\$580.00	0.5	\$290.00
	Martin, Blake Draft the bankruptcy related journal entry review control testing workpaper.	\$460.00	2.0	\$920.00
11/18/2019				
	Boyce, Kyle Close notes on reorganization items substantive testing workpaper.	\$350.00	1.5	\$525.00

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<i>Post Bankruptcy Matters</i>				
11/18/2019				
	Martin, Blake Update the Liabilities Subject to Compromise Bankruptcy Memorandum.	\$460.00	2.0	\$920.00
	Martin, Blake Close notes within the substantive testing working paper related to reorganization items.	\$460.00	1.0	\$460.00
11/19/2019				
	Boyce, Kyle Close notes on reorganization items substantive testing workpaper.	\$350.00	3.0	\$1,050.00
	Gillam, Tim Meeting with J. Ncho-Oguie (Deloitte) to discuss accounting impacts of bankruptcy equity backstop agreements.	\$760.00	0.5	\$380.00
	Gillam, Tim Meeting with J. Ncho-Oguie, W. Meredith (Deloitte) to discuss accounting impacts of bankruptcy equity backstop agreements.	\$760.00	0.5	\$380.00
	Meredith, Wendy Meeting with J. Ncho-Oguie, T. Gillam (Deloitte) to discuss accounting impacts of bankruptcy equity backstop agreements.	\$760.00	0.5	\$380.00
	Ncho-Oguie, Jean-Denis Review equity backstop amended agreement for accounting analysis.	\$760.00	1.5	\$1,140.00
	Ncho-Oguie, Jean-Denis Meeting with T. Gillam (Deloitte) to discuss accounting impacts of bankruptcy equity backstop agreements.	\$760.00	0.5	\$380.00
	Ncho-Oguie, Jean-Denis Meeting with W. Meredith, T. Gillam (Deloitte) to discuss accounting impacts of bankruptcy equity backstop agreements.	\$760.00	0.5	\$380.00
11/20/2019				
	Azebu, Matt Read the equity backstop commitment letters entered into by PG&E to determine accounting implications	\$460.00	3.0	\$1,380.00
	Azebu, Matt Research accounting guidance for equity backstop commitment letters entered into by PG&E.	\$460.00	3.5	\$1,610.00

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<i>Post Bankruptcy Matters</i>					
11/20/2019					
	Pidgeon, Andrew	Review new backstop commitment agreement.	\$760.00	0.4	\$304.00
12/02/2019					
	Brown, Aaron	Discussion with B. Martin (Deloitte) regarding Bankruptcy Control testing approaches and documentation.	\$580.00	0.5	\$290.00
	Martin, Blake	Discussion with A. Brown (Deloitte) regarding Bankruptcy Control testing approaches and documentation.	\$460.00	0.5	\$230.00
	Martin, Blake	Close notes within the Bankruptcy Memorandum Annotative workpapers.	\$460.00	1.0	\$460.00
12/03/2019					
	Azebu, Matt	Discussion with D. Thomason (PG&E), G. Hort (Lazard), D. Haaren (Cravath), T. Gillam, W. Meredith (Deloitte) regarding accounting considerations related to a tax benefits monetization transaction.	\$460.00	0.5	\$230.00
	Gillam, Tim	Discussion with D. Thomason (PG&E), G. Hort (Lazard), D. Haaren (Cravath), W. Meredith, M. Azebu (Deloitte) regarding accounting considerations related to a tax benefits monetization transaction.	\$760.00	0.5	\$380.00
	Martin, Blake	Draft the Bankruptcy Journal Entry Review and Approval Control.	\$460.00	4.5	\$2,070.00
	Meredith, Wendy	Discussion with D. Thomason (PG&E), G. Hort (Lazard), D. Haaren (Cravath), T. Gillam, M. Azebu (Deloitte) regarding accounting considerations related to a tax benefits monetization transaction.	\$760.00	0.5	\$380.00
12/04/2019					
	Azebu, Matt	Discussion with B. Martin, W. Meredith (Deloitte) regarding approach for testing internal controls related to the bankruptcy journal entry process.	\$460.00	0.5	\$230.00
	Martin, Blake	Draft the Bankruptcy Journal Entry Review and Approval Control.	\$460.00	6.0	\$2,760.00

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<i>Post Bankruptcy Matters</i>				
12/04/2019				
Martin, Blake	Discussion with W. Meredith, M. Azebu (Deloitte) regarding approach for testing internal controls related to the bankruptcy journal entry process.	\$460.00	0.5	\$230.00
Meredith, Wendy	Discussion with B. Martin, M. Azebu (Deloitte) regarding approach for testing internal controls related to the bankruptcy journal entry process.	\$760.00	0.5	\$380.00
12/05/2019				
Allen, Jana	Research accounting considerations for tax receivable agreements financing the plan of reorganization.	\$580.00	0.5	\$290.00
Allen, Jana	Discussion with A. Pidgeon, W. Meredith, M. Azebu (Deloitte) regarding accounting considerations for tax receivable agreements financing the plan of reorganization.	\$580.00	0.5	\$290.00
Azebu, Matt	Discussion with A. Pidgeon, J. Allen, W. Meredith (Deloitte) regarding accounting considerations for tax receivable agreements financing the plan of reorganization.	\$460.00	0.5	\$230.00
Martin, Blake	Draft Bankruptcy Journal Entry Review and Approval Control.	\$460.00	1.0	\$460.00
Meredith, Wendy	Discussion with A. Pidgeon, J. Allen, M. Azebu (Deloitte) regarding accounting considerations for tax receivable agreements financing the plan of reorganization.	\$760.00	0.5	\$380.00
Pidgeon, Andrew	Discussion with J. Allen, W. Meredith, M. Azebu (Deloitte) regarding accounting considerations for tax receivable agreements financing the plan of reorganization.	\$760.00	0.5	\$380.00
Pidgeon, Andrew	Review backstop commitment relative to updated tax receivable agreement provisions.	\$760.00	1.0	\$760.00

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<i>Post Bankruptcy Matters</i>				
12/06/2019				
Martin, Blake	Discussion with J. Garboden (PGE), W. Meredith (Deloitte) regarding to the Liabilities Subject to Compromise Analytical Review control testing approach.	\$460.00	0.5	\$230.00
Martin, Blake	Close notes with the Bankruptcy Accounting and Liabilities Subject to Compromise company memorandums.	\$460.00	1.0	\$460.00
Meredith, Wendy	Discussion with J. Garboden (PGE), B. Martin (Deloitte) regarding to the Liabilities Subject to Compromise Analytical Review control testing approach.	\$760.00	0.5	\$380.00
12/09/2019				
Gillam, Tim	Discuss with D. Thomason (PG&E) the accounting for the impacts of the wildfire settlement as it relates to bankruptcy plans.	\$760.00	1.0	\$760.00
12/10/2019				
Gillam, Tim	Meeting with J. Wells (PG&E) to discuss accounting consideration around the bankruptcy plans.	\$760.00	1.5	\$1,140.00
Gillam, Tim	Review the update bankruptcy agreements/plans.	\$760.00	2.0	\$1,520.00
Martin, Blake	Draft the Bankruptcy Journal Entry Control workpaper.	\$460.00	2.0	\$920.00
12/11/2019				
Martin, Blake	Draft the Bankruptcy Journal Entry Control workpaper.	\$460.00	2.0	\$920.00
12/12/2019				
Azebu, Matt	Review the amended plan of reorganization filed with the bankruptcy court on 12/12/2019.	\$460.00	2.0	\$920.00
Boyce, Kyle	Close notes on the reorganization substantive testing workpaper.	\$350.00	3.5	\$1,225.00
Meredith, Wendy	Meet with J. Garboden (PG&E) to discuss bankruptcy accounting matters relevant to 2019 audit.	\$760.00	1.0	\$760.00

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<i>Post Bankruptcy Matters</i>					
12/18/2019					
	Gillam, Tim	Review PG&E bankruptcy plan to understand the terms and conditions set out in the plan.	\$760.00	2.5	\$1,900.00
	Meredith, Wendy	Meeting with J. Garboden, S. Hunter (PG&E), S. Jasinski (Deloitte) to discuss accounting for prepetition interest.	\$760.00	0.5	\$380.00
12/19/2019					
	Gillam, Tim	Prepare discussion points around the review of bankruptcy plan.	\$760.00	2.0	\$1,520.00
12/23/2019					
	Arkin, Steven	Research tax treatment for certain expenses related to the bankruptcy settlement agreement with the California Public Utilities Commissions.	\$760.00	1.0	\$760.00
	Yuen, Jennifer	Call with E. Min (PG&E) to discuss tax deduction implications on certain expenses incurred related to the bankruptcy settlement agreement with the California Public Utilities Commissions.	\$460.00	0.8	\$368.00
12/24/2019					
	Arkin, Steven	Continue to research tax treatment for certain expenses related to the bankruptcy settlement agreement with the California Public Utilities Commissions.	\$760.00	0.5	\$380.00
12/27/2019					
	Arkin, Steven	Research tax treatment for certain expenses related to the bankruptcy settlement agreement with the California Public Utilities Commissions.	\$760.00	1.0	\$760.00
12/30/2019					
	Arkin, Steven	Continue to research tax treatment for certain expenses related to the bankruptcy settlement agreement with the California Public Utilities Commissions.	\$760.00	1.0	\$760.00

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Date	Description	Rate	Hours	Fees	
<i>Post Bankruptcy Matters</i>					
01/03/2020					
	Arkin, Steven	Research tax topic around deductibility of certain expenses from the bankruptcy settlement.	\$760.00	1.5	\$1,140.00
	Gillam, Tim	Review risk assessment around equity backstop process.	\$760.00	2.0	\$1,520.00
01/06/2020					
	Gillam, Tim	Call with W. Meredith (Deloitte), D. Thomason, J. Garboden, S. Hunter (PG&E) to discuss year end accounting issues around bankruptcy proceeding.	\$760.00	1.0	\$760.00
	Hennessy, Vincent	Discussion with B. Martin (Deloitte) regarding documentation and approach to testing bankruptcy-related controls.	\$460.00	0.5	\$230.00
	Martin, Blake	Discussion with V. Hennessy (Deloitte) regarding documentation and approach to testing bankruptcy-related controls.	\$460.00	0.5	\$230.00
	Meredith, Wendy	Meet with J. Ncho-Oguie (Deloitte) to discuss year end accounting issues related to bankruptcy proceedings.	\$760.00	1.0	\$760.00
	Meredith, Wendy	Call with T. Gillam (Deloitte), D. Thomason, J. Garboden, S. Hunter (PG&E) to discuss year end accounting issues around bankruptcy proceeding.	\$760.00	1.0	\$760.00
	Meredith, Wendy	Review draft declaration to be filed by Deloitte with bankruptcy court.	\$760.00	0.5	\$380.00
	Ncho-Oguie, Jean-Denis	Meet with W. Meredith (Deloitte) to discuss year end accounting issues related to bankruptcy proceedings.	\$760.00	1.0	\$760.00
	Sasso, Tony	Meet with M. Sullivan (Deloitte) to discuss court decision on prejudgment interest and bankruptcy accounting implications for financial reporting.	\$760.00	0.3	\$228.00
	Sullivan, Mike	Review overview sections of plan of reorganization and disclosure statement around treatment of unsecured claims.	\$760.00	1.1	\$836.00

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<i>Post Bankruptcy Matters</i>				
01/06/2020				
Sullivan, Mike	Review motions filed regarding post petition interest rate for unsecured claims and judge decision around bankruptcy matter.	\$760.00	1.7	\$1,292.00
Sullivan, Mike	Meet with A. Sasso (Deloitte) to discuss court decision on prejudgment interest and bankruptcy accounting implications for financial reporting.	\$760.00	0.3	\$228.00
01/07/2020				
Gillam, Tim	Meet with J. Wells, D. Thomason, J. Garboden, S. Hunter (PG&E), W. Meredith (Deloitte), K. Orsini (Cravath), M. Goren S. Karotkin (Weil), E. Silverman, K. Ziman (Lazard) to discuss prepetition interest accounting for bankruptcy matter.	\$760.00	0.5	\$380.00
Gillam, Tim	Meeting with W. Meredith, A. Sasso, M. Sullivan (Deloitte) to discuss financial reporting considerations around bankruptcy matter related to court memorandum decision on post petition interest.	\$760.00	0.5	\$380.00
Gillam, Tim	Review Mirant 10K disclosures and technical guidance to understand the guidance & the application of the guidance for recording the interest expense.	\$760.00	1.5	\$1,140.00
Jasinski, Samantha	Discussion with L. Schloetter, B. Rice (Deloitte) related to prepetition debt impacting revenue testing as part of the bankruptcy.	\$580.00	0.5	\$290.00
Meredith, Wendy	Meeting with T. Gillam, A. Sasso, M. Sullivan (Deloitte) to discuss financial reporting considerations around bankruptcy matter related to court memorandum decision on post petition interest.	\$760.00	0.5	\$380.00

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<i>Post Bankruptcy Matters</i>				
01/07/2020				
Meredith, Wendy	Meet with J. Wells, D. Thomason, J. Garboden, S. Hunter (PG&E), T. Gillam (Deloitte), K. Orsini (Cravath), M. Goren S. Karotkin (Weil), E. Silverman, K. Ziman (Lazard) to discuss prepetition interest accounting.	\$760.00	0.5	\$380.00
Rice, Blake	Discussion with L. Schloetter, S. Jasinski (Deloitte) related to prepetition debt impacting revenue testing as part of the bankruptcy.	\$460.00	0.5	\$230.00
Sasso, Tony	Research Calpine and other filings with respect to post-petition interest disclosures around bankruptcy matter.	\$760.00	0.5	\$380.00
Sasso, Tony	Meeting with T. Gillam, W. Meredith, M. Sullivan (Deloitte) to discuss financial reporting considerations around bankruptcy matter related to court memorandum decision on post petition interest.	\$760.00	0.5	\$380.00
Schloetter, Lexie	Discussion with B. Rice, S. Jasinski (Deloitte) related to prepetition debt impacting revenue testing as part of the bankruptcy.	\$390.00	0.5	\$195.00
Sullivan, Mike	Meeting with T. Gillam, W. Meredith, A. Sasso (Deloitte) to discuss financial reporting considerations around bankruptcy matter related to court memorandum decision on post petition interest.	\$760.00	0.5	\$380.00
Sullivan, Mike	Review financial statements for companies in bankruptcy that accrued post petition interest on pre petition liabilities subject to compromise in financial statements as part of the bankruptcy testing.	\$760.00	0.6	\$456.00
01/08/2020				
Azebu, Matt	Review the design of internal controls related to the journal entries recorded in connection with bankruptcy proceedings.	\$460.00	1.5	\$690.00

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<i>Post Bankruptcy Matters</i>				
01/08/2020				
Azebu, Matt	Review the risks of material misstatement identified and corresponding internal controls and planned substantive procedures related to the bankruptcy process.	\$460.00	2.0	\$920.00
Donahue, Nona	Plan year-end tax procedures around tax considerations for the bankruptcy settlement.	\$760.00	0.5	\$380.00
Hennessy, Vincent	Continue to document bankruptcy control.	\$460.00	1.5	\$690.00
Hennessy, Vincent	Document bankruptcy review control around estimates.	\$460.00	3.0	\$1,380.00
Jasinski, Samantha	Prepare preferred dividends risk assessment memorandum.	\$580.00	1.0	\$580.00
Meredith, Wendy	Discussion with J. Garboden, S. Hunter (PG&E) regarding accounting memo related to interest on pre-petition debt as part of the bankruptcy.	\$760.00	0.5	\$380.00
01/09/2020				
Azebu, Matt	Discussion with V. Hennessy (Deloitte) regarding bankruptcy journal entry control population.	\$460.00	0.5	\$230.00
Azebu, Matt	Meeting with S. Jasinski, B. Martin, V. Hennessy (Deloitte) regarding how to document and test the bankruptcy journal entry control.	\$460.00	0.5	\$230.00
Azebu, Matt	Review testing of design and operating effectiveness of internal controls related to bankruptcy process.	\$460.00	2.5	\$1,150.00
Hennessy, Vincent	Discussion with M. Azebu (Deloitte) regarding bankruptcy journal entry control population.	\$460.00	0.5	\$230.00
Hennessy, Vincent	Discussion with B. Rice, B. Martin, B. Long (Deloitte), C. Baxter, D. DeMartini (PG&E) regarding Bankruptcy Control testing support and year end update.	\$460.00	0.5	\$230.00
Hennessy, Vincent	Discussion with B. Martin (Deloitte) regarding bankruptcy journal entry control, specifically involving the population the control addresses.	\$460.00	0.5	\$230.00

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<i>Post Bankruptcy Matters</i>				
01/09/2020				
Hennessy, Vincent	Update bankruptcy risks after discussion with M. Azebu, S. Jasinski, B. Martin (Deloitte).	\$460.00	1.0	\$460.00
Hennessy, Vincent	Prepare new bankruptcy control related to journal entry review.	\$460.00	2.5	\$1,150.00
Hennessy, Vincent	Meeting with M. Azebu, S. Jasinski, B. Martin (Deloitte) regarding how to document and test the bankruptcy journal entry control.	\$460.00	0.5	\$230.00
Jasinski, Samantha	Meeting with M. Azebu, B. Martin, V. Hennessy (Deloitte) regarding how to document and test the bankruptcy journal entry control.	\$580.00	0.5	\$290.00
Long, Brittany	Discussion with B. Rice, V. Hennessy, B. Martin (Deloitte), C. Baxter, D. DeMartini (PG&E) regarding Bankruptcy Control testing support and year end update.	\$580.00	0.5	\$290.00
Martin, Blake	Discussion with B. Rice, V. Hennessy, B. Long (Deloitte), C. Baxter, D. DeMartini (PG&E) regarding Bankruptcy Control testing support and year end update.	\$460.00	0.5	\$230.00
Martin, Blake	Meeting with M. Azebu, S. Jasinski, V. Hennessy (Deloitte) regarding how to document and test the bankruptcy journal entry control.	\$460.00	0.5	\$230.00
Martin, Blake	Discussion with V. Hennessy (Deloitte) regarding bankruptcy journal entry control, specifically involving the population the control addresses.	\$460.00	0.5	\$230.00
Meredith, Wendy	Review risk assessment related to dividends around bankruptcy.	\$760.00	0.5	\$380.00
Meredith, Wendy	Review memo related to audit impact of bankruptcy events.	\$760.00	1.5	\$1,140.00
Ncho-Oguie, Jean-Denis	Meeting with S. Hunter (PG&E) to discuss accounting impacts of asset securitization.	\$760.00	1.0	\$760.00

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<i>Post Bankruptcy Matters</i>				
01/09/2020				
Rice, Blake	Discussion with V. Hennessy, B. Martin, B. Long (Deloitte), C. Baxter, D. DeMartini (PG&E) regarding Bankruptcy Control testing support and year end update.	\$460.00	0.5	\$230.00
01/10/2020				
Hennessy, Vincent	Continue to update bankruptcy risk assessment.	\$460.00	1.5	\$690.00
Rohrs, Jane	Review bankruptcy settlement documents to understand the tax considerations around the settlement.	\$760.00	0.5	\$380.00
01/11/2020				
Gillam, Tim	Review updated risk assessment around bankruptcy proceeding process.	\$760.00	3.0	\$2,280.00
Hennessy, Vincent	Continue to update bankruptcy risks.	\$460.00	1.0	\$460.00
Hennessy, Vincent	Prepare bankruptcy journal entry control.	\$460.00	2.5	\$1,150.00
Hennessy, Vincent	Discussion with B. Rice (Deloitte) regarding bankruptcy journal entry control population and testing procedures.	\$460.00	1.5	\$690.00
Hennessy, Vincent	Assess the population of bankruptcy journal entries for control documentation.	\$460.00	1.0	\$460.00
Rice, Blake	Discussion with V. Hennessy (Deloitte) regarding bankruptcy journal entry control population and testing procedures.	\$460.00	1.5	\$690.00
01/13/2020				
Arkin, Steven	Discussion with J. Rohrs, N. Donahue (Deloitte) regarding bankruptcy settlement on the impact on taxes.	\$760.00	0.5	\$380.00
Arkin, Steven	Discussion with J. Rohrs, N. Donahue (Deloitte) regarding certain expenses related to the bankruptcy settlement agreement with the California Public Utilities Commissions.	\$760.00	1.0	\$760.00

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Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
01/13/2020				
Clark, Brian	Review bankruptcy-related critical audit matters.	\$760.00	0.5	\$380.00
Donahue, Nona	Call with M. Luong (Deloitte) to discuss bankruptcy settlement consideration for taxes.	\$760.00	0.5	\$380.00
Donahue, Nona	Call with K. Gerstel (Deloitte) to discuss tax consideration on bankruptcy settlement agreement with the California Public Utilities Commissions.	\$760.00	0.5	\$380.00
Donahue, Nona	Research on tax regulation around expenses deductibility related to the bankruptcy settlement agreement with the California Public Utilities Commissions.	\$760.00	0.5	\$380.00
Donahue, Nona	Discussion with J. Rohrs, S. Arkin (Deloitte) regarding bankruptcy settlement on the impact on taxes.	\$760.00	0.5	\$380.00
Donahue, Nona	Discussion with J. Rohrs, S. Arkin (Deloitte) regarding certain expenses related to the bankruptcy settlement agreement with the California Public Utilities Commissions.	\$760.00	1.0	\$760.00
Gerstel, Ken	Call with N. Donahue (Deloitte) regarding) to discuss tax consideration on bankruptcy settlement agreement with the California Public Utilities Commissions.	\$760.00	0.5	\$380.00
Hennessy, Vincent	Document bankruptcy journal entry control.	\$460.00	2.5	\$1,150.00
Luong, Mimi	Call with N. Donahue (Deloitte) to discuss bankruptcy settlement consideration for taxes.	\$660.00	0.5	\$330.00
Luong, Mimi	Review Q3 financials to understand bankruptcy considerations.	\$660.00	0.7	\$462.00
Rohrs, Jane	Discussion with N. Donahue, S. Arkin (Deloitte) regarding bankruptcy settlement on the impact on taxes.	\$760.00	0.5	\$380.00

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<i>Post Bankruptcy Matters</i>				
01/13/2020				
	Rohrs, Jane Discussion with N. Donahue, S. Arkin (Deloitte) regarding certain expenses related to the bankruptcy settlement agreement with the California Public Utilities Commissions.	\$760.00	1.0	\$760.00
	Yuen, Jennifer Prepare email correspondence with N. Donahue and Deloitte National Office around expenses deductibility related to the bankruptcy settlement agreement with the California Public Utilities Commissions.	\$460.00	0.3	\$138.00
01/14/2020				
	Azebu, Matt Discussion with V. Hennessy (Deloitte) regarding the documentation of the bankruptcy control procedures.	\$460.00	0.5	\$230.00
	Gillam, Tim Review Elliott Management bankruptcy filings.	\$760.00	3.0	\$2,280.00
	Hennessy, Vincent Discussion with M. Azebu (Deloitte) regarding the documentation of the bankruptcy control procedures.	\$460.00	0.5	\$230.00
	Hennessy, Vincent Update bankruptcy journal entry control documentation.	\$460.00	2.0	\$920.00
	Meredith, Wendy Meeting with J. Ncho-Oguie (Deloitte) to discuss accounting for potential securitization transaction.	\$760.00	1.0	\$760.00
	Ncho-Oguie, Jean-Denis Meeting with W. Meredith (Deloitte) to discuss accounting for potential securitization transaction.	\$760.00	1.0	\$760.00
01/15/2020				
	Azebu, Matt Discussion with B. Rice, V. Hennessy, B. Martin (Deloitte), D. DeMartini (PG&E) regarding Bankruptcy Control testing support and year end update.	\$460.00	0.5	\$230.00
	Hennessy, Vincent Continue to document bankruptcy control procedures.	\$460.00	1.0	\$460.00
	Hennessy, Vincent Discussion with B. Martin (Deloitte) regarding bankruptcy control testing procedures and support to obtain from the client.	\$460.00	0.5	\$230.00

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Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
01/15/2020				
	Hennessy, Vincent Discussion with B. Rice, B. Martin, M. Azebu (Deloitte), D. DeMartini (PG&E) regarding Bankruptcy Control testing support and year end update.	\$460.00	0.5	\$230.00
	Hennessy, Vincent Create internal audit meeting agenda regarding bankruptcy support requests.	\$460.00	1.5	\$690.00
	Jasinski, Samantha Addressed comments within post-petition interest on preferred dividends memorandum	\$580.00	1.0	\$580.00
	Martin, Blake Discussion with B. Rice, V. Hennessy, M. Azebu (Deloitte), D. DeMartini (PG&E) regarding Bankruptcy Control testing support and year end update.	\$460.00	0.5	\$230.00
	Martin, Blake Discussion with V. Hennessy (Deloitte) regarding bankruptcy control testing procedures and support to obtain from the client.	\$460.00	0.5	\$230.00
	Martin, Blake Document Design & Implementation of the Bankruptcy Memo Review Control.	\$460.00	1.5	\$690.00
	Rice, Blake Discussion with V. Hennessy, B. Martin, M. Azebu (Deloitte), D. DeMartini (PG&E) regarding Bankruptcy Control testing support and year end update.	\$460.00	0.5	\$230.00
01/16/2020				
	Azebu, Matt Meeting with T. Kilkenny, T. Gillam, W. Meredith, J. Ncho-Oguie, S. Jasinski (Deloitte) to discuss the accounting for the proposed securitization transaction.	\$460.00	0.5	\$230.00
	Bedi, Arpit Call with J. Hamner (Deloitte) to discuss the mapping of the Company's Liabilities Subject to Compromise accounts to D&T's testing lead sheets as part of the bankruptcy testing.	\$390.00	1.0	\$390.00
	Brown, Erin Document accounts payable existence testing for both pre and post-petition balances as part of the bankruptcy.	\$350.00	1.5	\$525.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
01/16/2020				
Brown, Erin	Discussion with B. Rice, V. Hennessy (Deloitte) regarding the implementation of Accounts Payable existence testing for both pre and post-petition balances for bankruptcy matter.	\$350.00	0.5	\$175.00
Gillam, Tim	Review recent filings and discussions with the bankruptcy court around PG&E bankruptcy filing.	\$760.00	2.0	\$1,520.00
Gillam, Tim	Meet with W. Meredith, J. Ncho-Oguie (Deloitte) and S. Hunter (PG&E) on accounting for proposed transaction on asset securitization.	\$760.00	0.5	\$380.00
Gillam, Tim	Discussion with J. Lodoca (PG&E) regarding the current status of the bankruptcy process & negotiations of PG&E.	\$760.00	1.0	\$760.00
Gillam, Tim	Meeting with T. Kilkenny, W. Meredith, J. Ncho-Oguie, S. Jasinski, M. Azebu (Deloitte) to discuss the accounting for the proposed securitization transaction.	\$760.00	0.5	\$380.00
Hamner, Jack	Call with A. Bedi (Deloitte) to discuss the mapping of the Company's Liabilities Subject to Compromise accounts to D&T's testing lead sheets as part of the bankruptcy testing.	\$460.00	1.0	\$460.00
Hennessy, Vincent	Discussion with B. Rice, E. Brown (Deloitte) regarding the implementation of Accounts Payable existence testing for both pre and post-petition balances for bankruptcy matter.	\$460.00	0.5	\$230.00
Hennessy, Vincent	Discussion with B. Martin (Deloitte) regarding Bankruptcy control testing procedures.	\$460.00	1.0	\$460.00
Jasinski, Samantha	Meeting with T. Kilkenny, T. Gillam, W. Meredith, J. Ncho-Oguie, M. Azebu (Deloitte) to discuss the accounting for the proposed securitization transaction.	\$580.00	0.5	\$290.00
Kilkenny, Tom	Meeting with T. Gillam, W. Meredith, J. Ncho-Oguie, S. Jasinski, M. Azebu (Deloitte) to discuss the accounting for the proposed securitization transaction.	\$760.00	0.5	\$380.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
01/16/2020				
Martin, Blake	Discussion with V. Hennessy (Deloitte) regarding Bankruptcy control testing procedures.	\$460.00	1.0	\$460.00
Meredith, Wendy	Meeting with T. Kilkenny, T. Gillam, J. Ncho-Oguie, S. Jasinski, M. Azebu (Deloitte) to discuss the accounting for the proposed securitization transaction.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meet with T. Gillam, J. Ncho-Oguie (Deloitte) and S. Hunter (PG&E) on accounting for proposed transaction on asset securitization.	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Meeting with T. Kilkenny, T. Gillam, W. Meredith, S. Jasinski, M. Azebu (Deloitte) to discuss the accounting for the proposed securitization transaction.	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Meet with T. Gillam, W. Meredith (Deloitte) and S. Hunter (PG&E) on accounting for proposed transaction on asset securitization.	\$760.00	0.5	\$380.00
Rice, Blake	Discussion with V. Hennessy, E. Brown (Deloitte) regarding the implementation of Accounts Payable existence testing for both pre and post-petition balances for bankruptcy matter.	\$460.00	0.5	\$230.00
01/17/2020				
Brown, Erin	Document accounts payable existence testing for both pre and post-petition balances as part of the bankruptcy.	\$350.00	1.0	\$350.00
Bush, Amber	Meeting with W. Meredith, T. Gillam, S. Jasinski, B. Clark, L. Smith (Deloitte) regarding consideration of bankruptcy-related audit matters.	\$660.00	0.5	\$330.00
Clark, Brian	Meeting with W. Meredith, T. Gillam, S. Jasinski, A. Bush, L. Smith (Deloitte) regarding consideration of bankruptcy-related audit matters.	\$760.00	0.5	\$380.00
Gillam, Tim	Meeting with W. Meredith, S. Jasinski, B. Clark, A. Bush, L. Smith (Deloitte) regarding consideration of bankruptcy-related audit matters.	\$760.00	1.0	\$760.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees	
<i>Post Bankruptcy Matters</i>					
01/17/2020					
	Jasinski, Samantha	Meeting with W. Meredith, T. Gillam, B. Clark, A. Bush, L. Smith (Deloitte) regarding consideration of bankruptcy-related audit matters.	\$580.00	0.5	\$290.00
	Kilkenny, Tom	Research unit of account for regulatory assets and liabilities - securitization.	\$760.00	0.5	\$380.00
	Meredith, Wendy	Draft bankruptcy accounting audit memo.	\$760.00	0.5	\$380.00
	Meredith, Wendy	Meeting with T. Gillam, S. Jasinski, B. Clark, A. Bush, L. Smith (Deloitte) regarding consideration of bankruptcy-related audit matters.	\$760.00	0.5	\$380.00
	Smith, Lisa	Meeting with W. Meredith, T. Gillam, S. Jasinski, B. Clark, A. Bush (Deloitte) regarding consideration of bankruptcy-related audit matters.	\$760.00	0.5	\$380.00
01/18/2020					
	Brown, Erin	Document accounts payable existence testing for both pre and post-petition balances as part of the bankruptcy.	\$350.00	2.5	\$875.00
	Jasinski, Samantha	Submit request for informal discussion with tax specialist regarding Company's conclusion of a valuation allowance not being on material deferred tax assets.	\$580.00	1.0	\$580.00
	Martin, Blake	Document Design & Implementation of the Bankruptcy Memo review control.	\$460.00	2.0	\$920.00
	Martin, Blake	Further document Design & Implementation of the Bankruptcy Memo review control.	\$460.00	2.5	\$1,150.00
	Rice, Blake	Research the configuration of liabilities subject to compromise trial balance as part of the bankruptcy testing.	\$460.00	1.0	\$460.00
01/19/2020					
	Graf, Bill	Meet with W. Meredith (Deloitte) to discuss proposed transaction accounting on asset securitization.	\$760.00	1.0	\$760.00

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Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
01/19/2020				
Meredith, Wendy	Meet with B. Graf (Deloitte) to discuss proposed transaction accounting on asset securitization .	\$760.00	1.0	\$760.00
01/20/2020				
Bedi, Arpit	Discussion with A. Kamra (Deloitte) regarding treatment of pre-petition debt in liability subject to compromise while performing Debt substantive testing as part of the bankruptcy.	\$390.00	1.0	\$390.00
Boyce, Kyle	Meeting with A. Guo, B. Rice (Deloitte) to discuss the configuration of the liabilities subject to compromise financial statement line item as part of the bankruptcy testing.	\$350.00	1.0	\$350.00
Boyce, Kyle	Meeting with A. Guo, B. Rice (Deloitte) to discuss the configuration of the liabilities subject to compromise financial statement line item as part of the bankruptcy testing.	\$350.00	1.0	\$350.00
Guo, Amy	Meeting with K. Boyce, B. Rice (Deloitte) to discuss the configuration of the liabilities subject to compromise financial statement line item as part of the bankruptcy testing.	\$230.00	1.0	\$230.00
Guo, Amy	Meeting with K. Boyce, B. Rice (Deloitte) to discuss the configuration of the liabilities subject to compromise financial statement line item as part of the bankruptcy testing.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Clear notes on audit evaluation of internal controls performed around the process of dealing with bankruptcy.	\$460.00	3.0	\$1,380.00
Kamra, Akanksha	Discussion with A. Bedi (Deloitte) regarding treatment of pre-petition debt in liability subject to compromise while performing Debt substantive testing as part of the bankruptcy.	\$580.00	1.0	\$580.00

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Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
01/20/2020				
Rice, Blake	Meeting with K. Boyce, A. Guo (Deloitte) to discuss the configuration of the liabilities subject to compromise financial statement line item as part of the bankruptcy testing.	\$460.00	1.0	\$460.00
Rice, Blake	Meeting with K. Boyce, A. Guo (Deloitte) to discuss the configuration of the liabilities subject to compromise financial statement line item as part of the bankruptcy testing.	\$460.00	1.0	\$460.00
01/21/2020				
Brown, Erin	Document accounts payable existence testing for pre-petition balances as part of the bankruptcy.	\$350.00	3.0	\$1,050.00
Meredith, Wendy	Continue to draft bankruptcy accounting risk assessment memo.	\$760.00	1.5	\$1,140.00
Meredith, Wendy	Draft bankruptcy accounting risk assessment memo.	\$760.00	1.5	\$1,140.00
Rice, Blake	Review liabilities subject to compromise existence testing as part of the bankruptcy testing.	\$460.00	2.0	\$920.00
01/22/2020				
Azebu, Matt	Review the narrative prepared by PG&E Financial Controls and Compliance related to the internal controls related to Liabilities Subject to Compromise review	\$460.00	2.0	\$920.00
Azebu, Matt	Meeting with W. Meredith, S. Jasinski, B. Martin, V. Hennessy (Deloitte) regarding bankruptcy risks and control testing procedures.	\$460.00	0.5	\$230.00
Azebu, Matt	Meeting with D. DeMartini, C. Baxter (PG&E), B. Rice, B. Martin, V. Hennessy (Deloitte) regarding updates to bankruptcy testing procedures and controls for the current year.	\$460.00	0.5	\$230.00
Bush, Amber	Review accounting documentation around bankruptcy-related critical audit matters.	\$660.00	2.0	\$1,320.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
01/22/2020				
Hennessy, Vincent	Discussion with B. Martin (Deloitte) regarding bankruptcy status of controls and substantive procedures.	\$460.00	0.5	\$230.00
Hennessy, Vincent	Update bankruptcy controls to address the risks identified around bankruptcy liabilities.	\$460.00	2.5	\$1,150.00
Hennessy, Vincent	Discussion with L. Schloetter (Deloitte) regarding review notes related to testing procedures of entity level controls.	\$460.00	0.5	\$230.00
Hennessy, Vincent	Meeting with D. DeMartini, C. Baxter (PG&E), M. Azebu, B. Rice, B. Martin (Deloitte) regarding updates to bankruptcy testing procedures and controls for the current year.	\$460.00	0.5	\$230.00
Hennessy, Vincent	Review bankruptcy workpapers to assess status and requests for controls and substantive testing.	\$460.00	2.0	\$920.00
Hennessy, Vincent	Meeting with W. Meredith, S. Jasinski, M. Azebu, B. Martin (Deloitte) regarding bankruptcy risks and control testing procedures.	\$460.00	0.5	\$230.00
Jasinski, Samantha	Meeting with W. Meredith, M. Azebu, B. Martin, V. Hennessy (Deloitte) regarding bankruptcy risks and control testing procedures.	\$580.00	0.5	\$290.00
Jasinski, Samantha	Prepare agendas for meetings with D. Thomason, S. Cairns, J. Wells (PG&E) to discuss prepetition interest accounting for bankruptcy matter.	\$580.00	1.0	\$580.00
Jasinski, Samantha	Document considerations regarding bankruptcy proceedings and the impact on audit.	\$580.00	2.5	\$1,450.00
Martin, Blake	Discussion with V. Hennessy (Deloitte) regarding bankruptcy status of controls and substantive procedures.	\$460.00	0.5	\$230.00
Martin, Blake	Meeting with W. Meredith, S. Jasinski, M. Azebu, V. Hennessy (Deloitte) regarding bankruptcy risks and control testing procedures.	\$460.00	0.5	\$230.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
01/22/2020				
Martin, Blake	Meeting with D. DeMartini, C. Baxter (PG&E), M. Azebu, B. Rice, V. Hennessy (Deloitte) regarding updates to bankruptcy testing procedures and controls for the current year.	\$460.00	0.5	\$230.00
Meredith, Wendy	Review bankruptcy accounting testing workpapers.	\$760.00	1.5	\$1,140.00
Meredith, Wendy	Meeting with S. Jasinski, M. Azebu, B. Martin, V. Hennessy (Deloitte) regarding bankruptcy risks and control testing procedures.	\$760.00	0.5	\$380.00
Meredith, Wendy	Continue reviewing bankruptcy accounting testing workpapers.	\$760.00	1.5	\$1,140.00
Rice, Blake	Meeting with D. DeMartini, C. Baxter (PG&E), M. Azebu, B. Martin, V. Hennessy (Deloitte) regarding updates to bankruptcy testing procedures and controls for the current year.	\$460.00	0.5	\$230.00
01/23/2020				
Azebu, Matt	Prepare for meeting with J. Garboden (PG&E) to discuss the process for liabilities subject to compromise analytical review.	\$460.00	1.5	\$690.00
Hennessy, Vincent	Update bankruptcy risks to include additional risks discussed during the meeting yesterday.	\$460.00	2.5	\$1,150.00
Hennessy, Vincent	Correspond with L. Lui (PG&E) regarding bankruptcy control support to obtain for testing procedures.	\$460.00	0.5	\$230.00
Hennessy, Vincent	Clear comments on audit consideration documented in Bankruptcy memos.	\$460.00	1.5	\$690.00
Hennessy, Vincent	Discussion with B. Martin (Deloitte) regarding bankruptcy control support to obtain for testing procedures.	\$460.00	1.0	\$460.00
Hennessy, Vincent	Document bankruptcy control testing procedures.	\$460.00	3.0	\$1,380.00
Jasinski, Samantha	Meeting with W. Meredith (Deloitte) to discuss net operating loss deferred tax asset related to bankruptcy impact.	\$580.00	0.5	\$290.00

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October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
01/23/2020				
Martin, Blake	Discussion with V. Hennessy (Deloitte) regarding bankruptcy control support to obtain for testing procedures.	\$460.00	1.0	\$460.00
Meredith, Wendy	Meet with D. Thomason, S. Hunter (PG&E) to discuss proposed transaction on asset securitization.	\$760.00	0.5	\$380.00
Meredith, Wendy	Review supplemental filing to be made with bankruptcy court.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meeting with S. Jasinski (Deloitte) to discuss net operating loss deferred tax asset related to bankruptcy impact.	\$760.00	0.5	\$380.00
Rice, Blake	Review bankruptcy disclosures on the financial statement draft.	\$460.00	1.0	\$460.00
01/24/2020				
Dugan, Anne	Meet with A. Loo, K. Kort, W. Meredith (Deloitte) to discuss net operating loss deferred tax asset related to bankruptcy impact.	\$660.00	0.5	\$330.00
Gillam, Tim	Meet with W. Meredith (Deloitte) to discuss proposed transaction summary on asset securitization prepared by PG&E.	\$760.00	0.5	\$380.00
Hennessy, Vincent	Discussion with J. Garboden, E. Lopez, P. Lui, C. Baxter, D. DeMartini (PG&E), B. Martin (Deloitte) regarding the Liabilities Subject to Compromise Quarterly Fluctuation Analysis control and evidence of review as part of the bankruptcy testing.	\$460.00	0.5	\$230.00
Hennessy, Vincent	Discussion with B. Martin (Deloitte) regarding bankruptcy control samples and how to document testing procedures.	\$460.00	2.0	\$920.00
Hennessy, Vincent	Prepare for bankruptcy meeting by reviewing bankruptcy memos and control descriptions.	\$460.00	1.0	\$460.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
01/24/2020				
Martin, Blake	Discussion with J. Garboden, E. Lopez, P. Lui, C. Baxter, D. DeMartini (PG&E), V. Hennessy (Deloitte) regarding the Liabilities Subject to Compromise Quarterly Fluctuation Analysis control and evidence of review as part of the bankruptcy testing.	\$460.00	0.5	\$230.00
Martin, Blake	Discussion with V. Hennessy (Deloitte) regarding bankruptcy control samples and how to document testing procedures.	\$460.00	2.0	\$920.00
Meredith, Wendy	Meet with T. Gillam (Deloitte) to discuss proposed transaction summary on asset securitization prepared by PG&E.	\$760.00	0.5	\$380.00
Meredith, Wendy	Review proposed transaction summary on asset securitization prepared by PG&E and potential journal entries.	\$760.00	1.0	\$760.00
Meredith, Wendy	Meet with S. Hunter (PG&E) to discuss proposed transaction summary on asset securitization prepared by PG&E.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meet with A. Loo, K. Kort, A. Dugan (Deloitte) to discuss net operating loss deferred tax asset related to bankruptcy impact.	\$760.00	0.5	\$380.00
Rice, Blake	Review liabilities subject to compromise existence testing as part of the bankruptcy testing.	\$460.00	2.0	\$920.00
01/25/2020				
Hennessy, Vincent	Prepare documentation around background information in the bankruptcy overview memo.	\$460.00	1.5	\$690.00
Jasinski, Samantha	Prepare year-end bankruptcy tax risk assessment considerations.	\$580.00	0.5	\$290.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees	
<i>Post Bankruptcy Matters</i>					
01/26/2020					
	Gillam, Tim	Review the Plan Support Agreements with Public Entities to research restructuring agreements on chapter 11 proceeding.	\$760.00	1.0	\$760.00
	Gillam, Tim	Review account guidance for potential asset securitization.	\$760.00	2.0	\$1,520.00
01/27/2020					
	Gillam, Tim	Review the Carvath LLP legal letter around bankruptcy proceeding.	\$760.00	0.5	\$380.00
	Hennessy, Vincent	Correspond with A. Bird (PG&E) regarding support to obtain for reorganization items testing procedures.	\$460.00	0.5	\$230.00
	Meredith, Wendy	Meet with S. Hunter (PG&E) to discuss proposed transaction analysis on asset securitization.	\$760.00	0.5	\$380.00
	Meredith, Wendy	Review proposed transaction analysis on asset securitization.	\$760.00	0.5	\$380.00
	Nkinzingabo, Rudy	Review documentation around expenses deductibility related to the bankruptcy settlement agreement with the California Public Utilities Commissions.	\$580.00	1.5	\$870.00
	Nkinzingabo, Rudy	Research expenses deductibility related to the bankruptcy settlement agreement with the California Public Utilities Commissions.	\$580.00	1.0	\$580.00
	Yuen, Jennifer	Review memo documented around expenses deductibility related to the bankruptcy settlement agreement for tax provision.	\$460.00	1.5	\$690.00
01/28/2020					
	Gillam, Tim	Meet with W. Meredith (Deloitte) to discuss proposed transaction on asset securitization.	\$760.00	0.5	\$380.00
	Gillam, Tim	Review the Plan Support Agreements with Public Entities to research restructuring agreements on chapter 11 proceeding.	\$760.00	3.0	\$2,280.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
01/28/2020				
	Hennessy, Vincent Correspond with S. Yun (PG&E) regarding support to obtain for reorganization items testing procedures.	\$460.00	1.0	\$460.00
	Hennessy, Vincent Document bankruptcy memo review control.	\$460.00	1.0	\$460.00
	Meredith, Wendy Meet with T. Gillam (Deloitte) to discuss proposed transaction on asset securitization.	\$760.00	0.5	\$380.00
	Nkinzingabo, Rudy Review bankruptcy memos and documentation from Q3.	\$580.00	1.5	\$870.00
01/29/2020				
	Gillam, Tim Meet with W. Meredith (Deloitte) to discuss proposed transaction on asset securitization.	\$760.00	1.0	\$760.00
	Gillam, Tim Review Company documents relating to proposed asset securitization transaction.	\$760.00	3.0	\$2,280.00
	Hennessy, Vincent Correspond with W. Meredith (Deloitte) regarding which bankruptcy memos should be included in the audit file.	\$460.00	0.5	\$230.00
	Hennessy, Vincent Create a listing of bankruptcy memos subject to testing at the bankruptcy memo review control to assess which ones should be included in the audit file.	\$460.00	0.5	\$230.00
	Jasinski, Samantha Continue to update the summary memo regarding the impact of bankruptcy on the audit.	\$580.00	2.3	\$1,334.00
	Meredith, Wendy Review accounting analysis related to proposed transaction on asset securitization.	\$760.00	0.5	\$380.00
	Meredith, Wendy Review equity backstop agreement.	\$760.00	1.0	\$760.00
	Meredith, Wendy Meet with T. Gillam (Deloitte) to discuss proposed transaction on asset securitization.	\$760.00	0.5	\$380.00
	Pidgeon, Andrew Perform accounting guidance research for equity backstop agreement.	\$760.00	0.5	\$380.00

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Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
01/30/2020				
Allen, Jana	Meet with A. Pidgeon, W. Meredith (Deloitte) to discuss equity backstop agreement accounting.	\$580.00	0.5	\$290.00
Allen, Jana	Meeting with A. Pidgeon (Deloitte) to discuss accounting guidance research for equity backstop agreement.	\$580.00	0.5	\$290.00
Allen, Jana	Accounting guidance research for equity backstop agreement	\$580.00	2.5	\$1,450.00
Azebu, Matt	Meeting with W. Meredith, V. Hennessy (Deloitte) regarding the Company's bankruptcy memos and which ones should be tested and included in the audit file.	\$460.00	0.5	\$230.00
Donahue, Nona	Review documentation around expenses deductibility related to the bankruptcy settlement agreement with the California Public Utilities Commissions.	\$760.00	2.0	\$1,520.00
Hennessy, Vincent	Correspond with A. Bird (PG&E) regarding support needed for testing reorganization items.	\$460.00	1.0	\$460.00
Hennessy, Vincent	Gather support for bankruptcy journal entry review control testing.	\$460.00	1.5	\$690.00
Hennessy, Vincent	Meeting with W. Meredith, M. Azebu (Deloitte) regarding the Company's bankruptcy memos and which ones should be tested and included in the audit file.	\$460.00	0.5	\$230.00
Kilkenny, Tom	Review memo on proposed transaction on asset securitization in preparation for meeting.	\$760.00	0.5	\$380.00
Kilkenny, Tom	Meet with E. Little, W. Meredith (Deloitte) to discuss proposed transaction on asset securitization.	\$760.00	1.0	\$760.00
Little, Eileen	Meet with T. Kilkenny, W. Meredith (Deloitte) to discuss proposed transaction on asset securitization.	\$760.00	0.5	\$380.00
Little, Eileen	Research the accounting treatment for asset securitization of the proposed transaction.	\$760.00	0.5	\$380.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
01/30/2020				
Meredith, Wendy	Meet with T. Kilkenny, E. Little (Deloitte) to discuss proposed transaction on asset securitization.	\$760.00	0.5	\$380.00
Meredith, Wendy	Prepare for meeting with T. Kilkenny, E. Little (Deloitte) to discuss proposed transaction on asset securitization.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meet with S. Hunter (PG&E) to discuss equity backstop agreement accounting.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meeting with M. Azebu, V. Hennessy (Deloitte) regarding the Company's bankruptcy memos and which ones should be tested and included in the audit file.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meet with A. Pidgeon, J. Allen (Deloitte) to discuss equity backstop agreement accounting.	\$760.00	0.5	\$380.00
Pidgeon, Andrew	Meet with J. Allen, W. Meredith (Deloitte) to discuss equity backstop agreement accounting.	\$760.00	0.5	\$380.00
Pidgeon, Andrew	Meeting with J. Allen (Deloitte) to discuss accounting guidance research for equity backstop agreement.	\$760.00	0.5	\$380.00
01/31/2020				
Gillam, Tim	Meet with W. Meredith (Deloitte) to discuss proposed transaction accounting on asset securitization.	\$760.00	0.5	\$380.00
Gillam, Tim	Review the terms of the restructuring support agreement.	\$760.00	3.0	\$2,280.00
Hennessy, Vincent	Correspond with P. Lui (PG&E) regarding obtaining support for bankruptcy liabilities testing.	\$460.00	0.5	\$230.00
Meredith, Wendy	Continue to review backstop equity agreement to understand the proposed accounting journal entries.	\$760.00	1.0	\$760.00
Meredith, Wendy	Review backstop equity agreement to understand the proposed accounting journal entries.	\$760.00	2.0	\$1,520.00
Meredith, Wendy	Meet with T. Gillam (Deloitte) to discuss proposed transaction accounting on asset securitization .	\$760.00	0.5	\$380.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
01/31/2020				
Nkinzingabo, Rudy	Prepare documentation around expense deductibility around bankruptcy settlement agreement with the California Public Utilities Commissions.	\$580.00	1.0	\$580.00
	Subtotal for Post Bankruptcy Matters:		378.2	\$214,946.00
<i>Preparation of Fee Applications</i>				
10/01/2019				
Azebu, Matt	Continue preparation of July 2019 monthly fee application.	\$230.00	3.0	\$690.00
10/02/2019				
Gutierrez, Dalia	Update first monthly fee application.	\$200.00	4.3	\$860.00
Gutierrez, Dalia	Continue to update first monthly fee application.	\$200.00	3.7	\$740.00
10/03/2019				
Gutierrez, Dalia	Finalize first monthly fee statement.	\$200.00	3.8	\$760.00
Gutierrez, Dalia	Begin preparation of second monthly fee statement.	\$200.00	4.2	\$840.00
Jin, Yezi	Prepare August'19 monthly fee statement billing details.	\$330.00	0.8	\$264.00
10/04/2019				
Azebu, Matt	Discussion with Y. Jin and M. Azebu (Deloitte) regarding the August 2019 billing documentation for fee statement.	\$230.00	0.5	\$115.00
Gutierrez, Dalia	Review first draft of June monthly fee statement.	\$200.00	3.0	\$600.00
Gutierrez, Dalia	Review additional July fee detail for the monthly fee statement.	\$200.00	5.0	\$1,000.00
Jin, Yezi	Discussion with Y. Jin and M. Azebu (Deloitte) regarding the August 2019 billing documentation for fee statement.	\$330.00	0.5	\$165.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees	
<i>Preparation of Fee Applications</i>					
10/07/2019					
	Azebu, Matt	Review June 2019 fee detail for monthly fee application.	\$230.00	1.5	\$345.00
10/08/2019					
	Azebu, Matt	Prepare July 2019 fee detail for fee statement.	\$230.00	3.5	\$805.00
	Jin, Yezi	Continues to prepare August 2019 billing documentation for fee statement.	\$330.00	2.0	\$660.00
	Jin, Yezi	Prepare August 2019 billing documentation for fee statement.	\$330.00	2.0	\$660.00
10/09/2019					
	Gutierrez, Dalia	Review fee and expense data in preparation for the September monthly fee application.	\$200.00	5.2	\$1,040.00
	Gutierrez, Dalia	Prepare first draft of first interim fee application.	\$200.00	2.8	\$560.00
	Jin, Yezi	Prepare August 2019 billing documentation for fee statement.	\$330.00	3.0	\$990.00
10/10/2019					
	Azebu, Matt	Prepare July 2019 fee detail for fee statement.	\$230.00	1.0	\$230.00
	Gutierrez, Dalia	Prepare first draft of the August monthly fee application.	\$200.00	4.0	\$800.00
10/11/2019					
	Azebu, Matt	Prepare July 2019 fee detail for fee statement.	\$230.00	1.5	\$345.00
	Gutierrez, Dalia	Finalize the second monthly fee application.	\$200.00	2.0	\$400.00
10/14/2019					
	Jin, Yezi	Prepare August 2019 billing documentation for fee statement.	\$330.00	2.5	\$825.00
10/15/2019					
	Jin, Yezi	Prepare August 2019 billing documentation for fee statement.	\$330.00	2.5	\$825.00
	Jin, Yezi	Request additional August 2019 time entry support from engagement team members.	\$330.00	1.0	\$330.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees	
<i>Preparation of Fee Applications</i>					
10/15/2019					
	Meredith, Wendy	Review engagement letter and audit fee schedule related to fees to be billed during bankruptcy period.	\$380.00	0.5	\$190.00
10/16/2019					
	Azebu, Matt	Prepare July 2019 monthly fee statement to be submitted to bankruptcy court.	\$230.00	2.0	\$460.00
	Gutierrez, Dalia	Begin review of September fee detail in preparation for the monthly fee application.	\$200.00	4.3	\$860.00
10/17/2019					
	Azebu, Matt	Continue to prepare July 2019 monthly fee statement to be submitted to bankruptcy court.	\$230.00	2.5	\$575.00
	Gutierrez, Dalia	Review September fee detail in preparation for monthly fee statement.	\$200.00	4.4	\$880.00
	Gutierrez, Dalia	Continue to review September fee detail in preparation for monthly fee statement.	\$200.00	3.6	\$720.00
	Jin, Yezi	Follow-up requests for support for time entry with engagement team members in connection with August fee statement preparation.	\$330.00	0.2	\$66.00
10/18/2019					
	Azebu, Matt	Prepare the August 2019 monthly fee statement to be submitted to bankruptcy court.	\$230.00	1.0	\$230.00
	Gutierrez, Dalia	Update July fee detail as provided by team in preparation for the monthly fee statement.	\$200.00	2.0	\$400.00
10/19/2019					
	Gutierrez, Dalia	Update July fee detail as provided by team in preparation for the monthly fee statement.	\$200.00	4.0	\$800.00
10/20/2019					
	Gutierrez, Dalia	Prepare first draft of July monthly fee statement.	\$200.00	1.5	\$300.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees	
<i>Preparation of Fee Applications</i>					
10/20/2019					
	Gutierrez, Dalia	Update first draft of July monthly fee statement.	\$200.00	1.5	\$300.00
	Gutierrez, Dalia	Prepare exhibits for the first draft of July monthly fee statement.	\$200.00	2.0	\$400.00
10/21/2019					
	Gutierrez, Dalia	Review September fee detail in preparation for monthly fee statement.	\$200.00	4.5	\$900.00
	Gutierrez, Dalia	Continue to review September fee detail in preparation for monthly fee statement.	\$200.00	3.5	\$700.00
10/22/2019					
	Gutierrez, Dalia	Finalize August monthly fee application.	\$200.00	3.0	\$600.00
	Gutierrez, Dalia	Provide comments to September fee detail in preparation for the monthly fee application.	\$200.00	4.0	\$800.00
10/23/2019					
	Gutierrez, Dalia	Finalize review of September fee detail in preparation for the monthly fee application.	\$200.00	2.0	\$400.00
10/24/2019					
	Gutierrez, Dalia	Prepare draft of first interim fee application.	\$200.00	2.9	\$580.00
11/01/2019					
	Azebu, Matt	Prepare July 2019 monthly fee statement to be submitted to bankruptcy court for approval of time and expenses.	\$230.00	2.0	\$460.00
11/04/2019					
	Gutierrez, Dalia	Prepare the September fee application for R. Young's (Deloitte) review.	\$200.00	2.0	\$400.00
11/05/2019					
	Azebu, Matt	Prepare July 2019 fee application.	\$230.00	2.0	\$460.00
11/07/2019					
	Azebu, Matt	Continued to prepare July 2019 fee application	\$230.00	2.5	\$575.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
11/07/2019	Gutierrez, Dalia Prepare final draft of the July monthly statement.	\$200.00	2.4	\$480.00
11/08/2019	Azebu, Matt Discussion with Y. Jin, S. Jasinski (Deloitte) regarding preparation of bankruptcy fee application for August and September 2019.	\$230.00	0.5	\$115.00
	Gutierrez, Dalia Begin review of October fee detail in preparation for the monthly fee application.	\$200.00	3.2	\$640.00
	Gutierrez, Dalia Finalize the July monthly fee statement.	\$200.00	2.0	\$400.00
	Jasinski, Samantha Discussion with Y. Jin, M. Azebu (Deloitte) regarding preparation of bankruptcy fee application for August and September 2019.	\$290.00	0.5	\$145.00
	Jin, Yezi Prepare August'19 bankruptcy fee detail for the monthly fee application.	\$330.00	2.0	\$660.00
	Jin, Yezi Discussion with S. Jasinski, M. Azebu (Deloitte) regarding preparation of bankruptcy fee application for August and September 2019.	\$330.00	0.5	\$165.00
11/12/2019	Azebu, Matt Prepare August 2019 bankruptcy fee application.	\$230.00	1.0	\$230.00
	Jin, Yezi Group fee detail to respective audit service categories for the August'19 bankruptcy fee billing process.	\$330.00	2.5	\$825.00
	Jin, Yezi Update fee detail for the August'19 bankruptcy fee billing process.	\$330.00	4.7	\$1,551.00
11/13/2019	Gutierrez, Dalia Review October fee detail in preparation for monthly fee application.	\$200.00	3.0	\$600.00
11/15/2019	Jin, Yezi Populate billing rates to the Augst'19 fee schedule for the bankruptcy fee preparation.	\$330.00	0.8	\$264.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
11/15/2019	Jin, Yezi Update August'19 fee schedule with additional description for the bankruptcy fee preparation.	\$330.00	0.8	\$264.00
11/18/2019	Jin, Yezi Review fee detail for the September'19 bankruptcy fee filling.	\$330.00	1.0	\$330.00
	Jin, Yezi Prepare email to follow up with various team members to specify hours incurred on PG&E engagement for the September'19 bankruptcy fee filing.	\$330.00	0.7	\$231.00
11/21/2019	Gutierrez, Dalia Prepare exhibits for the August monthly fee application.	\$200.00	4.5	\$900.00
	Gutierrez, Dalia Continue to prepare the August monthly fee application.	\$200.00	3.5	\$700.00
11/22/2019	Gutierrez, Dalia Prepare first draft of August monthly statement.	\$200.00	2.5	\$500.00
	Gutierrez, Dalia Create draft of first interim fee application.	\$200.00	5.5	\$1,100.00
11/25/2019	Gutierrez, Dalia Prepare first interim fee application through May 31, 2019.	\$200.00	5.0	\$1,000.00
	Gutierrez, Dalia Update August fee detail per feedback received from M. Rothchild (Deloitte).	\$200.00	3.0	\$600.00
11/26/2019	Gutierrez, Dalia Update August fee detail with comments received from M. Rothchild (Deloitte).	\$200.00	5.0	\$1,000.00
	Jin, Yezi Follow up responses on requests to clarify description of time incurred for the Sept'19 bankruptcy fee filing	\$330.00	0.2	\$66.00
12/02/2019	Gutierrez, Dalia Prepare fee detail in preparation for the October monthly.	\$200.00	4.0	\$800.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
12/03/2019	Gutierrez, Dalia Review October fee detail for monthly application.	\$200.00	1.0	\$200.00
12/04/2019	Gutierrez, Dalia Review October fee detail for monthly fee application.	\$200.00	1.5	\$300.00
	Gutierrez, Dalia Prepare August monthly fee statement.	\$200.00	1.7	\$340.00
	Jin, Yezi Edit the August'19 monthly fee filling to the bankruptcy court.	\$330.00	0.2	\$66.00
12/05/2019	Gutierrez, Dalia Prepare October fee detail in preparation for monthly fee application.	\$200.00	4.5	\$900.00
	Gutierrez, Dalia Continue to provide October fee detail in preparation for monthly fee application.	\$200.00	3.5	\$700.00
12/06/2019	Gutierrez, Dalia Prepare October fee detail in preparation for monthly fee application.	\$200.00	4.0	\$800.00
	Gutierrez, Dalia Continue to prepare October fee detail in preparation for monthly fee application.	\$200.00	4.0	\$800.00
12/09/2019	Gutierrez, Dalia Review October fee detail in preparation for monthly fee application.	\$200.00	2.0	\$400.00
	Gutierrez, Dalia Continue to review October fee detail in preparation for monthly fee application.	\$200.00	2.5	\$500.00
	Gutierrez, Dalia Continue to review October fee detail in preparation for monthly fee application.	\$200.00	3.5	\$700.00
12/11/2019	Jin, Yezi Review detailed description of time detail to prepare the September'19 bankruptcy fee filing.	\$330.00	1.8	\$594.00
12/12/2019	Gutierrez, Dalia Provide final comments to October fee detail in preparation for the monthly fee application.	\$200.00	6.5	\$1,300.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees	
<i>Preparation of Fee Applications</i>					
12/12/2019					
	Gutierrez, Dalia	Review October expense detail in preparation for the monthly fee application.	\$200.00	0.5	\$100.00
	Jin, Yezi	Edit the fee detail for the September 2019 bankruptcy invoice filing.	\$330.00	2.3	\$759.00
	Jin, Yezi	Review time detail for the September 2019 bankruptcy invoice filing.	\$330.00	3.0	\$990.00
12/16/2019					
	Gutierrez, Dalia	Email correspondence with S. Jasinski, M. Azebu (Deloitte) regarding status of September feedback and first interim category descriptions.	\$200.00	0.5	\$100.00
	Gutierrez, Dalia	Begin review of November fee detail in preparation for monthly fee application.	\$200.00	1.5	\$300.00
	Jin, Yezi	Prepare the time detail to conform with reporting requirement for the filing for the September'19 bankruptcy billing.	\$330.00	2.5	\$825.00
	Jin, Yezi	Continue to review description of time detail to conform with reporting requirement for the filing for the September'19 bankruptcy billing.	\$330.00	3.0	\$990.00
	Jin, Yezi	Continue to prepare the time detail to conform with reporting requirement for the filing for the September'19 bankruptcy billing.	\$330.00	5.7	\$1,881.00
12/17/2019					
	Gutierrez, Dalia	Prepare September monthly fee application.	\$200.00	2.5	\$500.00
	Gutierrez, Dalia	Prepare exhibits for the September monthly fee application.	\$200.00	3.5	\$700.00
	Jin, Yezi	Finalize the review of time detail for the filing for the September'19 bankruptcy billing.	\$330.00	3.0	\$990.00
12/18/2019					
	Gutierrez, Dalia	Prepare exhibits for the September monthly fee application.	\$200.00	4.0	\$800.00
	Gutierrez, Dalia	Finalize first draft of the September fee statement, including exhibits.	\$200.00	3.3	\$660.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
01/06/2020				
Azebu, Matt	Prepare first interim fee application for bankruptcy reporting purposes.	\$230.00	1.0	\$230.00
Gutierrez, Dalia	Update fee/expense detail for the August monthly per feedback received from R. Young (Deloitte).	\$200.00	6.0	\$1,200.00
Gutierrez, Dalia	Begin review of November fee detail in preparation for the monthly fee application.	\$200.00	2.0	\$400.00
Jin, Yezi	Review fee detail for the October'19 fee statement.	\$330.00	2.0	\$660.00
Jin, Yezi	Continue to review fee detail for the October'19 fee statement.	\$330.00	2.0	\$660.00
Jin, Yezi	Prepare additional fee detail for the September'19 fee statement.	\$330.00	1.0	\$330.00
Jin, Yezi	Prepare correspondence to request clarification to the time detail in preparation for the October'19 bankruptcy billing.	\$330.00	1.2	\$396.00
01/07/2020				
Gutierrez, Dalia	Review November fee detail in preparation for the monthly fee application.	\$200.00	5.5	\$1,100.00
Gutierrez, Dalia	Finalize the first draft of the first interim fee application.	\$200.00	1.5	\$300.00
Jasinski, Samantha	Review bankruptcy time reporting for month of September.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Meeting with Y. Jin, S. Jasinski (Deloitte) to discuss categorization of time related to bankruptcy billing for September 2019.	\$290.00	0.2	\$58.00
Jin, Yezi	Review fee detail to assess categorization related to the September 2019 fee statement.	\$330.00	1.3	\$429.00
Jin, Yezi	Update fee detail for the September'19 fee statement.	\$330.00	1.5	\$495.00
Jin, Yezi	Meeting with Y. Jin, S. Jasinski (Deloitte) to discuss categorization of time related to bankruptcy billing for September 2019.	\$330.00	0.2	\$66.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees	
<i>Preparation of Fee Applications</i>					
01/08/2020					
	Gutierrez, Dalia	Update first interim fee application per feedback received from M. Rothchild.	\$200.00	3.0	\$600.00
	Gutierrez, Dalia	Prepare the November fee detail in preparation for the monthly fee application.	\$200.00	5.0	\$1,000.00
	Jin, Yezi	Update fee detail to prepare the October'19 fee statement.	\$330.00	6.5	\$2,145.00
01/09/2020					
	Gutierrez, Dalia	Finalize the first interim fee application.	\$200.00	5.0	\$1,000.00
	Jin, Yezi	Update fee detail to prepare the October'19 fee statement.	\$330.00	1.8	\$594.00
	Jin, Yezi	Categorize fee detail grouping of audit activities related to billing for September 2019 fee statement..	\$330.00	1.0	\$330.00
	Jin, Yezi	Continue to prepare fee detail for the October'19 fee statement.	\$330.00	2.2	\$726.00
01/10/2020					
	Gutierrez, Dalia	Prepare the November fee detail in preparation for the monthly fee application.	\$200.00	8.0	\$1,600.00
	Rice, Blake	Preparation of August invoices pertaining to the monthly fee application.	\$230.00	2.5	\$575.00
01/14/2020					
	Gutierrez, Dalia	Create certification for first interim fee application.	\$200.00	1.0	\$200.00
01/15/2020					
	Gutierrez, Dalia	Prepare final draft of September monthly fee statement, including exhibits.	\$200.00	4.0	\$800.00
01/16/2020					
	Gutierrez, Dalia	Prepare the November fee detail.	\$200.00	2.0	\$400.00
	Gutierrez, Dalia	Update the September monthly fee application.	\$200.00	2.0	\$400.00
01/17/2020					
	Gutierrez, Dalia	Prepare November monthly fee detail.	\$200.00	3.0	\$600.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
01/21/2020	Gutierrez, Dalia Correspondence regarding voluntary reduction verbiage to be included in September monthly with R. Young, B. Rice, M. Azebu, T. Gillam (Deloitte).	\$200.00	0.5	\$100.00
	Gutierrez, Dalia Prepare November fee detail in preparation for monthly fee application.	\$200.00	1.5	\$300.00
01/23/2020	Gutierrez, Dalia Begin to prepare exhibits for the second interim fee application.	\$200.00	2.0	\$400.00
01/28/2020	Gutierrez, Dalia Prepare exhibits for the second interim fee application.	\$200.00	5.0	\$1,000.00
	Gutierrez, Dalia Prepare the first draft of the second interim fee application.	\$200.00	3.0	\$600.00
01/29/2020	Gutierrez, Dalia Prepare the December fee detail in preparation for the monthly fee application.	\$200.00	8.0	\$1,600.00
01/30/2020	Gutierrez, Dalia Review December fee detail in preparation for the monthly fee application.	\$200.00	4.5	\$900.00
	Gutierrez, Dalia Continue to review December fee detail in preparation for the monthly fee application.	\$200.00	3.5	\$700.00
01/31/2020	Gutierrez, Dalia Review December fee detail in preparation for the monthly fee application.	\$200.00	4.0	\$800.00
	Gutierrez, Dalia Continue to review December fee detail in preparation for the monthly fee application.	\$200.00	4.0	\$800.00
Subtotal for Preparation of Fee Applications:			362.4	\$82,740.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
10/01/2019				
Graf, Bill	Discussion with T. Gillam, J. Ncho Oguie, B. Rice, T. Kilkenny, M. Gyoerkoe (Deloitte) regarding California state legislation on wildfire fund impact on any potential for indirect disallowances.	\$760.00	0.5	\$380.00
Gyoerkoe, Michael	Discussion with T. Gillam, J. Ncho Oguie, B. Rice, T. Kilkenny, W. Graf (Deloitte) regarding California state legislation on wildfire fund impact on any potential for indirect disallowances.	\$580.00	0.5	\$290.00
Jasinski, Samantha	Meeting with L. Schloetter, B. Rice (Deloitte), J. Zamzow, J. Perez (PG&E) related to classification of expenses tracked for regulatory matters.	\$580.00	0.5	\$290.00
Jasinski, Samantha	Meeting with L. Schloetter, B. Rice (Deloitte), J. Zamzow, T. Huckabay, D. Hunter, C. Baxter, V. Wesley (PG&E) regarding classification of expenses tracked for regulatory matters.	\$580.00	2.5	\$1,450.00
Kilkenny, Tom	Research accounting for indirect disallowance on wildfire capital expenditures.	\$760.00	0.5	\$380.00
Kilkenny, Tom	Discussion with T. Gillam, J. Ncho Oguie, B. Rice, W. Graf, M. Gyoerkoe (Deloitte) regarding California state legislation on wildfire fund impact on any potential for indirect disallowances.	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Discussion with T. Gillam, B. Rice, T. Kilkenny, W. Graf, M. Gyoerkoe (Deloitte) regarding California state legislation on wildfire fund impact on any potential for indirect disallowances.	\$760.00	0.5	\$380.00
Rice, Blake	Meeting with L. Schloetter, S. Jasinski (Deloitte), J. Zamzow, J. Perez (PG&E) related to classification of expenses tracked for regulatory matters.	\$460.00	0.5	\$230.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
10/01/2019				
Rice, Blake	Discussion with T. Gillam, J. Ncho Oguie, T. Kilkenny, W. Graf, M. Gyoerkoe (Deloitte) regarding California state legislation on wildfire fund impact on any potential for indirect disallowances.	\$460.00	0.5	\$230.00
Rice, Blake	Meeting with L. Schloetter, S. Jasinski (Deloitte), J. Zamzow, T. Huckabay, D. Hunter, C. Baxter, V. Wesley (PG&E) regarding classification of expenses tracked for regulatory matters.	\$460.00	2.5	\$1,150.00
Rice, Blake	Discussion with L . Schloetter (Deloitte) regarding debrief over regulatory asset process meeting.	\$460.00	1.0	\$460.00
Schloetter, Lexie	Meeting with B. Rice, S. Jasinski (Deloitte), J. Zamzow, J. Perez (PG&E) related to classification of expenses tracked for regulatory matters.	\$390.00	0.5	\$195.00
Schloetter, Lexie	Discussion with B. Rice (Deloitte) regarding debrief over regulatory asset process meeting.	\$390.00	1.0	\$390.00
Schloetter, Lexie	Meeting with B. Rice, S. Jasinski (Deloitte), J. Zamzow, T. Huckabay, D. Hunter, C. Baxter, V. Wesley (PG&E) regarding classification of expenses tracked for regulatory matters.	\$390.00	2.5	\$975.00
10/07/2019				
Schloetter, Lexie	Discussion with J. Zamzow, A. Kennedy, E. Parks, L. Reimann, V. Wesley (PG&E) regarding the wildfire regulatory assets process.	\$390.00	1.0	\$390.00
Schloetter, Lexie	Supplement regulatory asset control workpaper with details about the cost order process.	\$390.00	1.0	\$390.00
10/10/2019				
Rice, Blake	Discussion with L. Schloetter (Deloitte), C. Wong (PG&E) related to fire regulatory assets testing .	\$460.00	1.0	\$460.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
10/10/2019				
Schloetter, Lexie	Coordinate testing over fire regulatory assets with J. Zamzow, C. Wong (PG&E).	\$390.00	0.5	\$195.00
Schloetter, Lexie	Discussion with B. Rice (Deloitte), C. Wong (PG&E) related to fire regulatory assets testing .	\$390.00	1.0	\$390.00
10/11/2019				
Schloetter, Lexie	Update the guided risk assessment of regulatory assets and liabilities.	\$390.00	3.5	\$1,365.00
10/14/2019				
Jasinski, Samantha	Discussion with B. Rice, L. Schloetter (Deloitte) related to control testing approach for fire related regulatory assets.	\$580.00	1.5	\$870.00
Rice, Blake	Discussion with S. Jasinski, L. Schloetter (Deloitte) related to control testing approach for fire related regulatory assets.	\$460.00	1.5	\$690.00
Schloetter, Lexie	Discussion with S. Jasinski, B. Rice (Deloitte) related to control testing approach for fire related regulatory assets.	\$390.00	1.5	\$585.00
10/15/2019				
Jasinski, Samantha	Discussion with B. Rice, L. Schloetter (Deloitte) related to new control testing approach for fire related regulatory assets.	\$580.00	1.5	\$870.00
Rice, Blake	Discussion with S. Jasinski, L. Schloetter (Deloitte) related to new control testing approach for fire related regulatory assets.	\$460.00	1.5	\$690.00
Schloetter, Lexie	Discussion with S. Jasinski, B. Rice (Deloitte) related to new control testing approach for fire related regulatory assets.	\$390.00	1.5	\$585.00
Schloetter, Lexie	Create workpaper for guided risks of material misstatement related to wildfire safety plan regulatory assets and liabilities.	\$390.00	3.0	\$1,170.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
10/16/2019				
Jasinski, Samantha	Meeting with B. Rice, L. Schloetter (Deloitte), C. Wong, D. Quinn, J. Zamzow, V. Wesley (PG&E) regarding the forecast to actual control for fire related regulatory assets.	\$580.00	1.5	\$870.00
Rice, Blake	Meeting with S. Jasinski, L. Schloetter (Deloitte), C. Wong, D. Quinn, J. Zamzow, V. Wesley (PG&E) regarding the forecast to actual control for fire related regulatory assets.	\$460.00	1.5	\$690.00
Schloetter, Lexie	Call with C. Wong, M. Madrigal (PG&E) regarding meeting for fire related regulatory assets.	\$390.00	0.5	\$195.00
Schloetter, Lexie	Meeting with B. Rice, S. Jasinski (Deloitte), C. Wong, D. Quinn, J. Zamzow, V. Wesley (PG&E) regarding the forecast to actual control for fire related regulatory assets.	\$390.00	1.5	\$585.00
Schloetter, Lexie	Prepare for meeting related to fire related regulatory assets control.	\$390.00	1.5	\$585.00
10/17/2019				
Jasinski, Samantha	Discussion with J. Ncho-Oguie, B. Rice, L. Schloetter (Deloitte) regarding wildfire regulatory assets testing approach.	\$580.00	1.5	\$870.00
Ncho-Oguie, Jean-Denis	Discussion with S. Jasinski, B. Rice, L. Schloetter (Deloitte) regarding wildfire regulatory assets testing approach.	\$760.00	1.5	\$1,140.00
Rice, Blake	Discussion with J. Ncho-Oguie, S. Jasinski, L. Schloetter (Deloitte) regarding wildfire regulatory assets testing approach.	\$460.00	1.5	\$690.00
Schloetter, Lexie	Update documentation related to legal assessment control workpaper.	\$390.00	1.0	\$390.00
Schloetter, Lexie	Discussion with J. Hamner (Deloitte) regarding the company's regulatory accounting document control.	\$390.00	1.5	\$585.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
10/17/2019				
Schloetter, Lexie	Discussion with J. Ncho-Oguie, S. Jasinski, B. Rice (Deloitte) regarding wildfire regulatory assets testing approach.	\$390.00	1.5	\$585.00
10/18/2019				
Schloetter, Lexie	Document control workpaper related to the legal assessment over fire related regulatory assets.	\$390.00	2.0	\$780.00
10/21/2019				
Gillam, Tim	Call with T. Kilkenny (Deloitte) regarding disallowance accounting.	\$760.00	0.5	\$380.00
Kilkenny, Tom	Call with T. Gillam (Deloitte) regarding disallowance accounting.	\$760.00	0.5	\$380.00
Schloetter, Lexie	Coordinate with D. Mok (PG&E) regarding regulatory assets and liabilities testing.	\$390.00	0.5	\$195.00
Schloetter, Lexie	Perform research over the companies regulatory assets and liabilities reconciliation process by utilizing the company's reconciliations.	\$390.00	0.5	\$195.00
Schloetter, Lexie	Update workpaper on guided risk assessment related to fire regulatory assets.	\$390.00	2.0	\$780.00
10/22/2019				
Rice, Blake	Review the fire related regulatory asset reconciliation control.	\$460.00	2.0	\$920.00
Schloetter, Lexie	Assess risk related to wildfire safety plan regulatory assets and liabilities.	\$390.00	2.5	\$975.00
Schloetter, Lexie	Document guided risk assessment for wildfire related regulatory assets and liabilities.	\$390.00	3.0	\$1,170.00
Schloetter, Lexie	Discussion with A. Perriers (PG&E) related to regulatory asset testing over legal assessments control.	\$390.00	0.5	\$195.00
Schloetter, Lexie	Discussion with J. Yoo (PG&E) related to regulatory asset testing over wildfire related regulatory asset control.	\$390.00	0.5	\$195.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
10/23/2019				
Schloetter, Lexie	Utilize Deloitte way workflow guidance in assessing regulatory asset and liability testing.	\$390.00	1.5	\$585.00
Schloetter, Lexie	Perform review on guided risk assessments related to wildfire safety plan regulatory assets and liabilities.	\$390.00	1.5	\$585.00
Schloetter, Lexie	Update documentation in risk assessment related to the regulatory assets related to the wildfire safety plan.	\$390.00	2.5	\$975.00
10/24/2019				
Schloetter, Lexie	Prepare for control fire asset control meeting related to reconciliations.	\$390.00	2.5	\$975.00
10/25/2019				
Rice, Blake	Meeting with L. Schloetter (Deloitte), D. Mok (PG&E) regarding reconciliation review control over fire regulatory assets.	\$460.00	1.0	\$460.00
Schloetter, Lexie	Document control workpaper related to regulatory accounting fire related regulatory assets reconciliation process.	\$390.00	4.0	\$1,560.00
Schloetter, Lexie	Meeting with B. Rice (Deloitte), D. Mok (PG&E) regarding reconciliation review control over fire regulatory assets.	\$390.00	1.0	\$390.00
10/28/2019				
Schloetter, Lexie	Update fire regulatory asset reconciliation control workpaper.	\$390.00	3.5	\$1,365.00
Schloetter, Lexie	Update fire related regulatory asset control workpaper.	\$390.00	2.5	\$975.00
10/29/2019				
Rice, Blake	Discussion with L. Schloetter (Deloitte), A. Koo (PG&E) regarding the updated legal assessment related to the wildfire safety plan regulatory assets.	\$460.00	0.5	\$230.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
10/29/2019				
Schloetter, Lexie	Discussion with B. Rice (Deloitte), A. Koo (PG&E) regarding the updated legal assessment related to the wildfire safety plan regulatory assets.	\$390.00	0.5	\$195.00
Schloetter, Lexie	Review regulatory asset control workpaper.	\$390.00	0.5	\$195.00
Schloetter, Lexie	Document legal assessment control related to the regulatory asset testing related to high risk accounts.	\$390.00	4.0	\$1,560.00
Schloetter, Lexie	Document legal assessment control related to the regulatory asset testing related to high risk accounts.	\$390.00	3.0	\$1,170.00
Schloetter, Lexie	Discussion with A. Duran (PG&E) related to the legal assessment of fire related regulatory assets and liabilities.	\$390.00	0.5	\$195.00
10/30/2019				
Rice, Blake	Discussion with L. Schloetter (Deloitte) regarding the control workpaper over the legal assessment related to the wildfire safety plan regulatory assets.	\$460.00	1.0	\$460.00
Schloetter, Lexie	Discussion with B. Rice (Deloitte) regarding the control workpaper over the legal assessment related to the wildfire safety plan regulatory assets.	\$390.00	1.0	\$390.00
Schloetter, Lexie	Document legal assessment control workpaper.	\$390.00	2.5	\$975.00
Schloetter, Lexie	Discussion with A. Duran (PG&E) regarding regulatory asset process for new memorandum accounts.	\$390.00	0.5	\$195.00
Schloetter, Lexie	Perform research over legal assessment control for regulatory assets.	\$390.00	1.5	\$585.00
Schloetter, Lexie	Update risk assessment related to high risk regulatory assets.	\$390.00	1.0	\$390.00
10/31/2019				
Rice, Blake	Review legal assessment of fire related regulatory assets.	\$460.00	2.0	\$920.00
Schloetter, Lexie	Document selections related to the legal assessment control.	\$390.00	2.0	\$780.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
10/31/2019	Schloetter, Lexie Document legal assessment control workpaper for the design of the control.	\$390.00	4.5	\$1,755.00
11/01/2019	Schloetter, Lexie Document selections for legal assessment control.	\$390.00	3.0	\$1,170.00
11/04/2019	Jasinski, Samantha Review fire-related regulatory asset risk assessment workpaper.	\$580.00	1.5	\$870.00
11/05/2019	Jasinski, Samantha Continue to review fire-related regulatory asset risk assessment workpaper.	\$580.00	2.0	\$1,160.00
11/06/2019	Rice, Blake Review fire related regulatory asset guided risk assessment.	\$460.00	1.0	\$460.00
11/07/2019	Rice, Blake Review fire related regulatory asset guided risk assessment.	\$460.00	3.0	\$1,380.00
11/11/2019	Rice, Blake Review fire related regulatory asset legal assessment.	\$460.00	1.0	\$460.00
11/12/2019	Rice, Blake Review fire related regulatory asset legal assessment.	\$460.00	2.0	\$920.00
11/13/2019	Rice, Blake Continue to review fire related regulatory asset legal assessment.	\$460.00	2.0	\$920.00
11/14/2019	Rice, Blake Review fire related regulatory asset guided risk assessment.	\$460.00	3.0	\$1,380.00
11/15/2019	Rice, Blake Continue review of fire related regulatory asset guided risk assessment.	\$460.00	2.0	\$920.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees	
<i>Regulatory Accounting</i>					
11/18/2019					
	Jasinski, Samantha	Discussion with L. Schloetter (Deloitte) regarding approach to fire-related regulatory substantive sampling.	\$580.00	0.5	\$290.00
	Jasinski, Samantha	Review fire-related regulatory risk assessment.	\$580.00	2.5	\$1,450.00
	Ncho-Oguie, Jean-Denis	Review catastrophic event memorandum account filing approved by the California Public Utilities Commission.	\$760.00	1.5	\$1,140.00
	Rice, Blake	Review fire related regulatory assets controls.	\$460.00	2.5	\$1,150.00
	Schloetter, Lexie	Discussion with S. Jasinski (Deloitte) regarding approach to fire-related regulatory substantive sampling.	\$390.00	0.5	\$195.00
	Schloetter, Lexie	Analyze data over fire related regulatory asset testing from reconciliation for substantive testing.	\$390.00	3.5	\$1,365.00
11/19/2019					
	Jasinski, Samantha	Discussion with L. Schloetter (Deloitte) regarding notes on the risks associated with fire-related regulatory accounts.	\$580.00	0.5	\$290.00
	Rice, Blake	Continue to review fire related regulatory assets controls.	\$460.00	3.0	\$1,380.00
	Schloetter, Lexie	Close notes on the regulatory asset guided risk assessment workpaper for fire related regulatory assets.	\$390.00	2.5	\$975.00
	Schloetter, Lexie	Continue to close notes on the regulatory asset guided risk assessment workpaper for fire related regulatory assets.	\$390.00	4.5	\$1,755.00
	Schloetter, Lexie	Discussion with S. Jasinski (Deloitte) regarding notes on the risks associated with fire-related regulatory accounts.	\$390.00	0.5	\$195.00
11/20/2019					
	Schloetter, Lexie	Draft memo related to accounting treatment of fire related regulatory assets and liabilities.	\$390.00	3.0	\$1,170.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
11/20/2019				
	Schloetter, Lexie Close notes on the regulatory asset guided risk assessment workpaper for fire related regulatory assets.	\$390.00	1.5	\$585.00
11/21/2019				
	Schloetter, Lexie Discussion with J. Yoo (PG&E) related to fire regulatory asset testing selections.	\$390.00	0.5	\$195.00
	Schloetter, Lexie Close notes on fire related regulatory asset control workpaper.	\$390.00	0.5	\$195.00
11/22/2019				
	Jasinski, Samantha Review fire-related regulatory asset control for legal probability assessment.	\$580.00	1.5	\$870.00
	Schloetter, Lexie Update documentation for the fire regulatory asset substantive testing.	\$390.00	3.5	\$1,365.00
	Schloetter, Lexie Closing notes on fire related regulatory asset control documentation.	\$390.00	3.0	\$1,170.00
	Schloetter, Lexie Meeting with J. Yoo (PG&E) related to the regulatory asset fire related control questions.	\$390.00	0.5	\$195.00
12/02/2019				
	Ncho-Oguie, Jean-Denis Review Regulatory Assets Class A wildfire Risk Assessment.	\$760.00	1.0	\$760.00
	Ncho-Oguie, Jean-Denis Review Regulatory Assets Class C Wildfire Risk Assessment.	\$760.00	1.5	\$1,140.00
	Schloetter, Lexie Prepare for discussion related to fire regulatory asset risk assessment meeting.	\$390.00	0.5	\$195.00
12/03/2019				
	Jasinski, Samantha Discussion with J. Ncho-Oguie, L. Schloetter (Deloitte) to discuss audit testing approach and risk assessment for Wildfire Regulatory Assets.	\$580.00	1.0	\$580.00
	Ncho-Oguie, Jean-Denis Discussion with S. Jasinski, L. Schloetter (Deloitte) to discuss audit testing approach and risk assessment for Wildfire Regulatory Assets.	\$760.00	1.0	\$760.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
12/03/2019	Schloetter, Lexie Discussion with J. Ncho-Oguie, S. Jasinski (Deloitte) to discuss audit testing approach and risk assessment for Wildfire Regulatory Assets.	\$390.00	1.0	\$390.00
12/12/2019	Schloetter, Lexie Close notes on the workpaper related to the risk of material misstatements for wildfire related regulatory assets.	\$390.00	2.0	\$780.00
12/16/2019	Schloetter, Lexie Close notes related to risk of material misstatements for wildfire related regulatory assets.	\$390.00	3.0	\$1,170.00
	Schloetter, Lexie Close notes related to risk of material misstatements for wildfire related regulatory assets.	\$390.00	3.0	\$1,170.00
12/17/2019	Schloetter, Lexie Document regulatory asset control related to the review over fire safety plan regulatory asset costs.	\$390.00	4.0	\$1,560.00
	Schloetter, Lexie Document the various classifications of costs associated with regulatory assets for the fire safety plan.	\$390.00	4.0	\$1,560.00
12/18/2019	Gillam, Tim Review the California Public Utilities Commission proposed settlement agreement.	\$760.00	2.0	\$1,520.00
	Schloetter, Lexie Document the various classifications of costs associated with regulatory assets for the fire safety plan.	\$390.00	3.0	\$1,170.00
	Schloetter, Lexie Close notes related to risk of material misstatements for wildfire related regulatory assets.	\$390.00	3.0	\$1,170.00
	Schloetter, Lexie Perform research related to the settlement between the company and the regulators related to wildfire costs.	\$390.00	1.5	\$585.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
12/19/2019				
Azebu, Matt	Review documentation of inherent risk assessment considerations related to wildfire-related regulatory assets.	\$460.00	2.5	\$1,150.00
Gillam, Tim	Review the proposed California Public Utilities Commission settlement.	\$760.00	2.0	\$1,520.00
Kilkenny, Tom	Discussion with J. Ncho-Oguie, T. Pemberton (Deloitte) to discuss application of accounting due to regulatory settlements.	\$760.00	1.0	\$760.00
Ncho-Oguie, Jean-Denis	Discussion with T. Pemberton, T. Kilkenny (Deloitte) to discuss application of accounting due to regulatory settlements.	\$760.00	1.0	\$760.00
Pemberton, Tricia	Discussion with J. Ncho-Oguie, T. Kilkenny (Deloitte) to discuss application of accounting due to regulatory settlements.	\$760.00	1.0	\$760.00
Schloetter, Lexie	Perform research related to the settlement between the company and the regulators related to wildfire costs.	\$390.00	1.0	\$390.00
Schloetter, Lexie	Close notes related to risk of material misstatements for wildfire related regulatory assets.	\$390.00	2.0	\$780.00
12/20/2019				
Gillam, Tim	Discussion with J. Ncho-Oguie (Deloitte) to discuss audit testing approach and risk assessment for application of accounting guidance for regulatory settlements.	\$760.00	1.0	\$760.00
Ncho-Oguie, Jean-Denis	Discussion with T. Gillam (Deloitte) to discuss audit testing approach and risk assessment for application of accounting guidance for regulatory settlements.	\$760.00	1.0	\$760.00
Schloetter, Lexie	Document regulatory asset control related to the review over fire safety plan regulatory asset costs.	\$390.00	3.0	\$1,170.00
Schloetter, Lexie	Discussion with C. Wong (PG&E) related to the fire regulatory asset costs examination control process.	\$390.00	0.5	\$195.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
01/02/2020	Gillam, Tim Review wildfire regulatory asset risk assessment.	\$760.00	2.0	\$1,520.00
01/06/2020	Gillam, Tim Continue to review risk assessment around wildfire regulatory assets.	\$760.00	2.0	\$1,520.00
01/07/2020	Azebu, Matt Discussion with W. Meredith, B. Rice, S. Jasinski (Deloitte) to discuss changes in the Wildfire Expense Memorandum Account regulatory asset.	\$460.00	0.5	\$230.00
Jasinski, Samantha	Meeting with P. Ong, D. Kenna, B. Smith (PG&E) to discuss regulatory risk assessment controls of electric underground program.	\$580.00	1.0	\$580.00
Jasinski, Samantha	Discussion with L. Schloetter, B. Rice (Deloitte) related to the company's electric transmission revenue requirements included in the revenue substantive analytic.	\$580.00	0.5	\$290.00
Jasinski, Samantha	Discussion with W. Meredith, B. Rice, M. Azebu (Deloitte) to discuss changes in the Wildfire Expense Memorandum Account regulatory asset.	\$580.00	0.5	\$290.00
Jasinski, Samantha	Discussion with A. Chung (PG&E) regarding the conclusion memo around the accounting applicability of Company's regulatory asset/liability around wildfire.	\$580.00	0.5	\$290.00
Meredith, Wendy	Discussion with B. Rice, M. Azebu, S. Jasinski (Deloitte) to discuss changes in the Wildfire Expense Memorandum Account regulatory asset.	\$760.00	0.5	\$380.00
Rice, Blake	Review of fire related regulatory asset guided risk assessment	\$460.00	2.0	\$920.00
Rice, Blake	Discussion with W. Meredith, M. Azebu, S. Jasinski (Deloitte) to discuss changes in the Wildfire Expense Memorandum Account regulatory asset.	\$460.00	0.5	\$230.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
01/08/2020				
Rice, Blake	Discussion with J. Liu (PG&E), L. Schloetter (PG&E) regarding public safety power shutoffs included within fire related regulatory assets.	\$460.00	1.0	\$460.00
Schloetter, Lexie	Discussion with J. Liu (PG&E), B. Rice (PG&E) regarding public safety power shutoffs included within fire related regulatory assets.	\$390.00	1.0	\$390.00
Schloetter, Lexie	Document control workpaper for the cost examination review related to the wildfire regulatory assets.	\$390.00	1.0	\$390.00
01/09/2020				
Rice, Blake	Review northern California expenditures settlement to assess the impact on audit plan.	\$460.00	2.0	\$920.00
01/10/2020				
Jasinski, Samantha	Review Company's Q4 posting of California Wildfire Order Instituting Investigation regulatory asset-impacted journal entries.	\$580.00	1.0	\$580.00
Jasinski, Samantha	Discussion with L. Schloetter (Deloitte) related to substantive testing approach for wildfire safety plan regulatory assets.	\$580.00	0.5	\$290.00
Rice, Blake	Discussion with J. Yoo (PG&E) regarding fire related regulatory asset cost order detail.	\$460.00	1.0	\$460.00
Rice, Blake	Continue to review northern California expenditures settlement to assess impact on audit plan.	\$460.00	2.5	\$1,150.00
Schloetter, Lexie	Continue to prepare substantive testing workpaper related to wildfire related regulatory assets.	\$390.00	3.0	\$1,170.00
Schloetter, Lexie	Discussion with S. Jasinski (Deloitte) related to substantive testing approach for wildfire safety plan regulatory assets.	\$390.00	0.5	\$195.00
Schloetter, Lexie	Prepare workpaper for substantive testing related to the wildfire related regulatory assets.	\$390.00	2.0	\$780.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
01/12/2020				
Schloetter, Lexie	Document control workpaper related to the cost examination control for wildfire related regulatory assets.	\$390.00	3.5	\$1,365.00
Schloetter, Lexie	Continue to document control workpaper related to the fire related regulatory assets cost examination.	\$390.00	1.5	\$585.00
01/13/2020				
Azebu, Matt	Discussion with B. Rice, S. Jasinski, L. Schloetter (Deloitte) regarding design of the wildfire regulatory asset cost examination control workpaper.	\$460.00	1.5	\$690.00
Azebu, Matt	Review the design of the wildfire regulatory asset cost examination control in preparation for discussion with B. Rice, S. Jasinski and L. Schloetter (Deloitte).	\$460.00	1.0	\$460.00
Jasinski, Samantha	Discussion with B. Rice, M. Azebu, L. Schloetter (Deloitte) regarding design of the wildfire regulatory asset cost examination control workpaper.	\$580.00	1.5	\$870.00
Rice, Blake	Discussion with S. Jasinski, M. Azebu, L. Schloetter (Deloitte) regarding design of the wildfire regulatory asset cost examination control workpaper.	\$460.00	1.5	\$690.00
Schloetter, Lexie	Close notes on the Wildfire Regulatory Assets risk mapping workpaper.	\$390.00	1.0	\$390.00
Schloetter, Lexie	Create workpaper related to wildfire related regulatory assets risks.	\$390.00	2.5	\$975.00
Schloetter, Lexie	Discussion with B. Rice, S. Jasinski, M. Azebu (Deloitte) regarding design of the wildfire regulatory asset cost examination control workpaper.	\$390.00	1.5	\$585.00
Schloetter, Lexie	Document control workpaper related to the cost examination control for wildfire related regulatory assets.	\$390.00	3.0	\$1,170.00
Schloetter, Lexie	Update wildfire related regulatory assets risk assessment.	\$390.00	1.5	\$585.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees	
<i>Regulatory Accounting</i>					
01/14/2020					
	Jasinski, Samantha	Review regulatory asset mapping workpaper.	\$580.00	3.0	\$1,740.00
	Rice, Blake	Review fire related regulatory asset mapping workpaper.	\$460.00	2.0	\$920.00
	Schloetter, Lexie	Update workpaper related to the Fire Risk mitigation memorandum account.	\$390.00	3.5	\$1,365.00
	Schloetter, Lexie	Update workpaper related to wildfire regulatory assets detail selections.	\$390.00	3.5	\$1,365.00
	Schloetter, Lexie	Discussion with J. Yoo (PG&E) related to wildfire regulatory asset data provided.	\$390.00	1.5	\$585.00
	Schloetter, Lexie	Perform research related to legal assessment control workpaper over probability of regulatory assets.	\$390.00	1.5	\$585.00
	Schloetter, Lexie	Analyze data related to wildfire safety regulatory assets reconciliations.	\$390.00	1.5	\$585.00
	Schloetter, Lexie	Close notes on regulatory assets risk mapping workpaper.	\$390.00	0.5	\$195.00
01/15/2020					
	Jasinski, Samantha	Update wildfire expense memorandum account workpaper.	\$580.00	3.5	\$2,030.00
	Rice, Blake	Continue to review fire related regulatory asset mapping workpaper.	\$460.00	1.0	\$460.00
	Schloetter, Lexie	Continue to assess selection support related to wildfire regulatory assets in accordance with Accounting Standards.	\$390.00	3.5	\$1,365.00
	Schloetter, Lexie	Assess selection support related to wildfire regulatory assets in accordance with Accounting Standards.	\$390.00	3.0	\$1,170.00
	Schloetter, Lexie	Prepare selections for year end testing for cost examination control for fire regulatory assets.	\$390.00	1.0	\$390.00
	Schloetter, Lexie	Update control workpaper related to the cost examination review related to wildfire regulatory assets.	\$390.00	2.0	\$780.00
	Schloetter, Lexie	Gather support for fire regulatory assets detail selections.	\$390.00	1.5	\$585.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
01/15/2020				
Schloetter, Lexie	Draft correspondence to J. Liu, C. Wong (PG&E) related to cost examination control related to fire regulatory assets.	\$390.00	0.5	\$195.00
01/16/2020				
Jasinski, Samantha	Meeting with J. Ncho-Oguie, L. Schloetter (Deloitte), S. Frank (PG&E) related to the legal assessment amounts over probability of regulatory assets.	\$580.00	0.5	\$290.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Regulatory Wildfire for substantive account	\$760.00	2.0	\$1,520.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Regulatory Wildfire updated Guided Risk Assessment analysis	\$760.00	1.5	\$1,140.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Regulatory Wildfire PG&E legal assessment for Catastrophic Events recoverable costs	\$760.00	1.0	\$760.00
Ncho-Oguie, Jean-Denis	Review of account reconciliation for Regulatory Wildfire recoverable regulatory assets.	\$760.00	1.0	\$760.00
Ncho-Oguie, Jean-Denis	Discussion T. Gillam, W. Meredith, S. Jasinski, M. Azebu, B. Rice (Deloitte) regarding year end inherent risk assessment related to wildfire liabilities.	\$760.00	1.0	\$760.00
Ncho-Oguie, Jean-Denis	Discussion with T. Gillam, W. Meredith, B. Rice, S. Jasinski, M. Azebu, J. Hamner, V. Hennessey, B. Martin (Deloitte) regarding status year end risk assessment and substantive testing procedures.	\$760.00	1.0	\$760.00
Ncho-Oguie, Jean-Denis	Meeting with S. Jasinski, L. Schloetter (Deloitte), S. Frank (PG&E) related to the legal assessment amounts over probability of regulatory assets.	\$760.00	0.5	\$380.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
01/16/2020				
Ncho-Oguie, Jean-Denis	Discussion with T. Gillam, W. Meredith, S. Jasinski, B. Rice, M. Azebu, E. Reik, T. Pemberton (PG&E) regarding status of year end quality review workpapers.	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Discussion with T. Gillam, W. Meredith, S. Jasinski, M. Azebu, B. Rice (Deloitte) regarding impact of quarter 4 transactions on audit plan.	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Meeting with V. Hennessy, J. Hamner, B. Martin, B. Rice, M. Azebu, S. Jasinski, W. Meredith, T. Gillam (Deloitte) regarding the status of each section of the audit.	\$760.00	1.0	\$760.00
Schloetter, Lexie	Meeting with S. Jasinski, J. Ncho-Oguie (Deloitte), S. Frank (PG&E) related to the legal assessment amounts over probability of regulatory assets.	\$390.00	0.5	\$195.00
Schloetter, Lexie	Call with M. Amir, J. Lieu, D. Corpuz (PG&E) related to fire regulatory asset cost examination control process.	\$390.00	0.5	\$195.00
Schloetter, Lexie	Prepare for meeting regarding the cost examination review control over wildfire regulatory assets.	\$390.00	1.0	\$390.00
Schloetter, Lexie	Document regulatory asset rollforward related to catastrophic events memorandum mitigation accounts.	\$390.00	3.5	\$1,365.00
Schloetter, Lexie	Document regulatory asset rollforward related to wildfire risk mitigation accounts.	\$390.00	3.5	\$1,365.00
Schloetter, Lexie	Discuss Fire Risk Mitigation account cost selections with J. Yoo (PG&E).	\$390.00	1.0	\$390.00
Schloetter, Lexie	Call with D. Wong (PG&E) related to special regulatory asset testing over catastrophic events.	\$390.00	1.0	\$390.00
01/17/2020				
Gillam, Tim	Review regulatory workpapers around wildfire regulatory assets.	\$760.00	1.5	\$1,140.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
01/17/2020				
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Regulatory Wildfire PG&E legal assessment for recoverable costs	\$760.00	1.5	\$1,140.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Regulatory Wildfire PG&E legal assessment for recoverable costs	\$760.00	1.5	\$1,140.00
Ncho-Oguie, Jean-Denis	Continuation review of Regulatory Wildfire account detail for costs concluded not to be recoverable.	\$760.00	1.0	\$760.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Regulatory Wildfire enhanced vegetation management process flow	\$760.00	1.5	\$1,140.00
Ncho-Oguie, Jean-Denis	Continuation of review of testing workpaper for Regulatory Wildfire enhanced vegetation management process flow	\$760.00	1.5	\$1,140.00
Ncho-Oguie, Jean-Denis	Continuation review of PG&E Regulatory Wildfire reconciliation of recoverable costs.	\$760.00	1.0	\$760.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Regulatory Wildfire costs concluded to be non-recoverable	\$760.00	1.0	\$760.00
Rice, Blake	Review fire related regulatory asset cost examination.	\$460.00	2.0	\$920.00
Schloetter, Lexie	Document workpaper for cost selections for wildfire regulatory assets.	\$390.00	3.5	\$1,365.00
Schloetter, Lexie	Discussion with J. Yoo (PG&E) related to fire hazard prevention account detail included in regulatory assets.	\$390.00	0.5	\$195.00
Schloetter, Lexie	Update the risk assessment related to wildfire regulatory assets.	\$390.00	1.0	\$390.00
01/18/2020				
Jasinski, Samantha	Discussion with B. Rice, L. Schloetter (Deloitte) related to risk assessment associated with wildfire regulatory assets.	\$580.00	3.0	\$1,740.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
01/18/2020				
Rice, Blake	Discussion with S. Jasinski, L. Schloetter (Deloitte) related to risk assessment associated with wildfire regulatory assets.	\$460.00	3.0	\$1,380.00
Schloetter, Lexie	Discussion with B. Rice, S. Jasinski (Deloitte) related to risk assessment associated with wildfire regulatory assets.	\$390.00	3.0	\$1,170.00
01/20/2020				
Rice, Blake	Review fire related regulatory asset control testing.	\$460.00	3.0	\$1,380.00
Schloetter, Lexie	Prepare selections related to the catastrophic events memorandum account for wildfire related regulatory assets.	\$390.00	3.5	\$1,365.00
Schloetter, Lexie	Perform research related to the vegetation management review process.	\$390.00	2.5	\$975.00
01/21/2020				
Jasinski, Samantha	Discussion with J. Ncho-Oguie, B. Rice, L. Schloetter (Deloitte), D. Kenna, D. Demartini (PG&E) regarding controls specific to enhanced vegetation management program.	\$580.00	0.5	\$290.00
Ncho-Oguie, Jean-Denis	Discussion with S. Jasinski, B. Rice, L. Schloetter (Deloitte), D. Kenna, D. Demartini (PG&E) regarding controls specific to enhanced vegetation management program.	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Meet with W. Meredith (Deloitte) to discuss asset retirement obligation audit procedures.	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Regulatory Wildfire substantive account	\$760.00	2.0	\$1,520.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Regulatory Wildfire updated risk assessment matrix	\$760.00	2.5	\$1,900.00
Rice, Blake	Review fire related regulatory asset control testing.	\$460.00	3.0	\$1,380.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
01/21/2020				
Rice, Blake	Discussion with J. Ncho-Oguie, S. Jasinski, L. Schloetter (Deloitte), D. Kenna, D. Demartini (PG&E) regarding controls specific to enhanced vegetation management program.	\$460.00	0.5	\$230.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte) regarding documentation of recoverable expenses for Operating and Maintenance testing.	\$390.00	1.5	\$585.00
Schloetter, Lexie	Perform research over the companies process and associated controls related to vegetation management as tracked in regulatory assets and liabilities.	\$390.00	1.5	\$585.00
Schloetter, Lexie	Discussion with J. Yoo (PG&E) related to the fire hazard prevention costs in regulatory assets.	\$390.00	1.0	\$390.00
Schloetter, Lexie	Document selections for wildfire related regulatory assets in accordance with the accounting standards.	\$390.00	3.5	\$1,365.00
Schloetter, Lexie	Discussion with J. Ncho-Oguie, S. Jasinski, B. Rice (Deloitte), D. Kenna, D. Demartini (PG&E) regarding controls specific to enhanced vegetation management program.	\$390.00	0.5	\$195.00
01/22/2020				
Jasinski, Samantha	Meeting with L. Schloetter (Deloitte), E. Parks, D. Kenna, J. Perez, P. Conner, C. McDonagh (PG&E) regarding invoicing procedures for vegetation management.	\$580.00	0.5	\$290.00
Schloetter, Lexie	Discussion with D. Wong (PG&E) related to regulatory assets and liabilities testing over costs associated with catastrophic events.	\$390.00	0.5	\$195.00
Schloetter, Lexie	Discussion with J. Yoo (PG&E) related to testing of wildfire related regulatory assets and liabilities.	\$390.00	0.5	\$195.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
01/22/2020				
Schloetter, Lexie	Meeting with S. Jasinski (Deloitte), E. Parks, D. Kenna, J. Perez, P. Conner, C. McDonagh (PG&E) regarding invoicing procedures for vegetation management.	\$390.00	0.5	\$195.00
Schloetter, Lexie	Document selections related to regulatory assets in accordance with regulatory accounting standards.	\$390.00	1.0	\$390.00
Schloetter, Lexie	Prepare for meeting related to the vegetation management invoicing process.	\$390.00	1.0	\$390.00
01/23/2020				
Schloetter, Lexie	Discussion with P. Conner (PG&E) related to Vegetation Management process.	\$390.00	1.0	\$390.00
Schloetter, Lexie	Assess vegetation management costs for control selections in testing wildfire related regulatory assets.	\$390.00	3.0	\$1,170.00
01/24/2020				
Schloetter, Lexie	Discussion with A. Duran (PG&E) related to selection expenses related to Fire Regulatory Assets testing.	\$390.00	1.0	\$390.00
Schloetter, Lexie	Update documentation related to the vegetation management selections for fire related regulatory asset testing.	\$390.00	1.5	\$585.00
01/25/2020				
Brown, Erin	Discussion with L. Schloetter, V. Hennessy, B. Rice (Deloitte) regarding inclusion of regulatory expenses within non-recoverable expense population for substantive procedures within Operating and Maintenance.	\$350.00	1.5	\$525.00
Brown, Erin	Discussion with L. Schloetter, V. Hennessy, B. Rice (Deloitte) regarding documentation of non-recoverable expense substantive procedures with Operating and Maintenance.	\$350.00	0.5	\$175.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
01/25/2020				
Hennessy, Vincent	Discussion with E. Brown, L. Schloetter, B. Rice (Deloitte) regarding inclusion of regulatory expenses within non-recoverable expense population for substantive procedures within Operating and Maintenance.	\$460.00	1.5	\$690.00
Hennessy, Vincent	Discussion with E. Brown, L. Schloetter, R. Rice (Deloitte) regarding documentation of non-recoverable expense substantive procedures with Operating and Maintenance.	\$460.00	0.5	\$230.00
Rice, Blake	Discussion with E. Brown, L. Schloetter, V. Hennessy (Deloitte) regarding inclusion of regulatory expenses within non-recoverable expense population for substantive procedures within Operating and Maintenance.	\$460.00	1.5	\$690.00
Rice, Blake	Discussion with E. Brown, L. Schloetter, V. Hennessy (Deloitte) regarding documentation of non-recoverable expense substantive procedures with Operating and Maintenance.	\$460.00	0.5	\$230.00
Schloetter, Lexie	Update considerations in risk assessment of fire related regulatory assets for the disallowed amounts.	\$390.00	2.5	\$975.00
Schloetter, Lexie	Continue to update documentation for considerations in risk assessment of fire related regulatory assets for the disallowed amounts.	\$390.00	3.5	\$1,365.00
Schloetter, Lexie	Discussion with E. Brown, V. Hennessy, B. Rice (Deloitte) regarding inclusion of regulatory expenses within non-recoverable expense population for substantive procedures within Operating and Maintenance.	\$390.00	1.5	\$585.00
Schloetter, Lexie	Discussion with E. Brown, V. Hennessy, B. Rice (Deloitte) regarding documentation of non-recoverable expense substantive procedures with Operating and Maintenance.	\$390.00	0.5	\$195.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
01/27/2020				
Gillam, Tim	Review regulatory workpapers around wildfire regulatory assets.	\$760.00	1.0	\$760.00
Gillam, Tim	Discussion with J. Ncho-Oguie (Deloitte) regarding wildfire regulatory asset final risk assessment.	\$760.00	1.0	\$760.00
Ncho-Oguie, Jean-Denis	Discussion with S. Jasinski, B. Rice, L. Schloetter (Deloitte) regarding wildfire regulatory asset final risk assessment.	\$760.00	1.5	\$1,140.00
Ncho-Oguie, Jean-Denis	Discussion with T. Gillam (Deloitte) regarding wildfire regulatory asset final risk assessment.	\$760.00	1.0	\$760.00
Rice, Blake	Continue to review wildfire regulatory asset risk assessment.	\$460.00	2.0	\$920.00
Rice, Blake	Discussion with S. Jasinski, J. Ncho-Oguie, L. Schloetter (Deloitte) regarding wildfire regulatory asset final risk assessment.	\$460.00	1.5	\$690.00
Rice, Blake	Review wildfire regulatory asset risk assessment.	\$460.00	2.0	\$920.00
Rice, Blake	Discussion with T. Gillam, W. Meredith, J. Ncho Oguie, M. Azebu (Deloitte) regarding status of testing for year end wildfire liabilities.	\$460.00	0.5	\$230.00
Schloetter, Lexie	Update regulatory asset legal assessment control workpaper for wildfire related regulatory assets.	\$390.00	2.5	\$975.00
Schloetter, Lexie	Discussion with S. Jasinski, B. Rice, J. Ncho-Oguie (Deloitte) regarding wildfire regulatory asset final risk assessment.	\$390.00	1.5	\$585.00
01/28/2020				
Gillam, Tim	Review the workpapers relating to wildfire regulatory assets.	\$760.00	2.5	\$1,900.00
Ncho-Oguie, Jean-Denis	Document Critical Audit Matter Opinion for Wildfire Regulatory Assets.	\$760.00	1.0	\$760.00
Ncho-Oguie, Jean-Denis	Continue review of updated Regulatory Assets Risk Assessment for Wildfire Order Instituting Investigation Settlement.	\$760.00	1.0	\$760.00

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Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
01/28/2020				
	Ncho-Oguie, Jean-Denis Review updated Regulatory Assets Risk Assessment for Wildfire Order Instituting Investigation Settlement.	\$760.00	2.5	\$1,900.00
	Rice, Blake Continue to review wildfire regulatory asset control testing.	\$460.00	2.5	\$1,150.00
	Rice, Blake Review wildfire regulatory asset control documentation.	\$460.00	2.0	\$920.00
	Schloetter, Lexie Continue to update substantive workpaper for fire related regulatory assets.	\$390.00	3.5	\$1,365.00
	Schloetter, Lexie Update substantive workpaper for regulatory assets and liabilities related to the wildfire mitigation.	\$390.00	3.5	\$1,365.00
01/29/2020				
	Gillam, Tim Review the regulatory assets around wildfire-related disallowance.	\$760.00	1.0	\$760.00
	Jasinski, Samantha Made additional updates in wildfire expense memorandum account workpaper	\$580.00	3.5	\$2,030.00
	Schloetter, Lexie Perform research related to control over regulatory assets associated with the fire mitigation efforts.	\$390.00	3.5	\$1,365.00
	Schloetter, Lexie Document control workpaper related to the fire related regulatory assets and liabilities.	\$390.00	3.5	\$1,365.00
01/30/2020				
	Jasinski, Samantha Review regulatory legal assessment control workpaper - year end.	\$580.00	0.5	\$290.00
	Schloetter, Lexie Close notes on control workpaper related to the fire regulatory assets.	\$390.00	2.5	\$975.00
	Schloetter, Lexie Update regulatory substantive workpaper memo for the assessment of recoverable costs tracked in the fire related regulatory asset.	\$390.00	3.5	\$1,365.00
01/31/2020				
	Ncho-Oguie, Jean-Denis Address year end wildfire regulatory asset risk assessment matrix.	\$760.00	1.0	\$760.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
01/31/2020				
Rice, Blake	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, K. Boyce, R. Uy, L. Schloetter, M. Azebu, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities. .	\$460.00	1.5	\$690.00
Schloetter, Lexie	Update risk assessment related to the fire mitigation regulatory assets.	\$390.00	1.0	\$390.00
Schloetter, Lexie	Draft correspondence to J. Liu, M. Madrigal (PG&E) regarding substantive selection support for fire mitigation regulatory assets.	\$390.00	1.0	\$390.00
Schloetter, Lexie	Document selection support received for the fire regulatory assets substantive testing.	\$390.00	3.5	\$1,365.00
Subtotal for Regulatory Accounting:				449.0 \$211,540.00
Total				9,908.0 \$2,650,393.00

Adjustment

Voluntary Reduction - 2018 NDT Audit Services	<u>(\$20,484.00)</u>
Adjustment Subtotal :	(\$20,484.00)
Total	9,908.0 \$2,629,909.00

Recapitulation

Name	Rate	Hours	Fees
Arkin, Steven	\$760.00	6.5	\$4,940.00
Barton, Doug	\$760.00	1.0	\$760.00
Clark, Brian	\$760.00	6.5	\$4,940.00
Donahue, Nona	\$760.00	5.5	\$4,180.00
Gerstel, Ken	\$760.00	0.5	\$380.00
Gillam, Tim	\$760.00	125.5	\$95,380.00
Graf, Bill	\$760.00	1.5	\$1,140.00

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Recapitulation

Name	Rate	Hours	Fees
Hensel, Julia	\$760.00	0.5	\$380.00
Kilkenny, Tom	\$760.00	8.6	\$6,536.00
Little, Eileen	\$760.00	1.0	\$760.00
Meredith, Wendy	\$760.00	75.2	\$57,152.00
Ncho-Oguie, Jean-Denis	\$760.00	73.5	\$55,860.00
Pemberton, Tricia	\$760.00	3.5	\$2,660.00
Pidgeon, Andrew	\$760.00	7.4	\$5,624.00
Rohrs, Jane	\$760.00	2.0	\$1,520.00
Sasso, Anthony	\$760.00	0.6	\$456.00
Sasso, Tony	\$760.00	1.3	\$988.00
Scott, Adam	\$760.00	0.5	\$380.00
Smith, Lisa	\$760.00	0.5	\$380.00
Sullivan, Mike	\$760.00	4.2	\$3,192.00
Weller, Curt	\$760.00	0.5	\$380.00
Barclay, Kelsey	\$660.00	4.5	\$2,970.00
Bush, Amber	\$660.00	4.0	\$2,640.00
Dugan, Anne	\$660.00	0.5	\$330.00
Luong, Mimi	\$660.00	1.2	\$792.00
Murdock, Elizabeth	\$660.00	8.2	\$5,412.00
Allen, Jana	\$580.00	9.9	\$5,742.00
Brown, Aaron	\$580.00	0.5	\$290.00
Gyoerkoe, Michael	\$580.00	0.5	\$290.00
Jasinski, Samantha	\$580.00	80.8	\$46,864.00
Kamra, Akanksha	\$580.00	1.0	\$580.00
Long, Brittany	\$580.00	0.5	\$290.00
Nkinzingabo, Rudy	\$580.00	5.0	\$2,900.00
Azebu, Matt	\$460.00	152.5	\$70,150.00
Hamner, Jack	\$460.00	1.0	\$460.00
Hennessy, Vincent	\$460.00	64.0	\$29,440.00

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Recapitulation

Name	Rate	Hours	Fees
Martin, Blake	\$460.00	123.2	\$56,672.00
Rice, Blake	\$460.00	135.0	\$62,100.00
Yuen, Jennifer	\$460.00	2.6	\$1,196.00
Bedi, Arpit	\$390.00	2.0	\$780.00
Schloetter, Lexie	\$390.00	261.5	\$101,985.00
Basilico, Ellen	\$380.00	6.5	\$2,470.00
Bihm, Christy	\$380.00	1.0	\$380.00
Cochran, James	\$380.00	36.0	\$13,680.00
Donahue, Nona	\$380.00	22.5	\$8,550.00
Fogarty, Ellen	\$380.00	13.4	\$5,092.00
Gillam, Tim	\$380.00	86.2	\$32,756.00
Harold, Matt	\$380.00	3.5	\$1,330.00
Hensel, Julia	\$380.00	1.0	\$380.00
Kilkenny, Tom	\$380.00	4.3	\$1,634.00
Loo, Alice	\$380.00	1.0	\$380.00
Meredith, Wendy	\$380.00	66.0	\$25,080.00
Ncho-Oguie, Jean-Denis	\$380.00	165.2	\$62,776.00
Pemberton, Tricia	\$380.00	19.5	\$7,410.00
White, Teal	\$380.00	13.5	\$5,130.00
Zenk, Joe	\$380.00	0.9	\$342.00
Cochran, James	\$365.00	0.5	\$182.50
Boyce, Kyle	\$350.00	23.0	\$8,050.00
Brown, Erin	\$350.00	10.5	\$3,675.00
Dugan, Anne	\$330.00	29.5	\$9,735.00
Fannin, Sam	\$330.00	51.5	\$16,995.00
Giamanco, Patrick	\$330.00	116.7	\$38,511.00
Jin, Yezi	\$330.00	69.9	\$23,067.00
Kort, Krystle	\$330.00	0.5	\$165.00
Lanigan, Kerry	\$330.00	1.0	\$330.00

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Recapitulation

Name	Rate	Hours	Fees
Leonard, Allison	\$330.00	2.0	\$660.00
Murdock, Elizabeth	\$330.00	22.0	\$7,260.00
Potts, John	\$330.00	2.5	\$825.00
Reik, John	\$330.00	4.7	\$1,551.00
Sagar, Saurabh	\$330.00	2.5	\$825.00
Varkey, Jamie	\$330.00	10.2	\$3,366.00
Giamanco, Patrick	\$325.00	1.5	\$487.50
Murdock, Elizabeth	\$325.00	3.5	\$1,137.50
Long, Brittany	\$295.00	1.0	\$295.00
Brown, Aaron	\$290.00	48.0	\$13,920.00
Jasinski, Samantha	\$290.00	376.0	\$109,040.00
Kamra, Akanksha	\$290.00	84.5	\$24,505.00
Long, Brittany	\$290.00	198.0	\$57,420.00
Misra, Saurabh	\$290.00	234.0	\$67,860.00
Nkinzingabo, Rudy	\$290.00	31.5	\$9,135.00
Pant, Chetna	\$290.00	8.5	\$2,465.00
Azebu, Matt	\$265.00	12.0	\$3,180.00
Kipkirui, Winnie	\$265.00	3.8	\$1,007.00
Adams, Haley	\$230.00	25.0	\$5,750.00
Azebu, Matt	\$230.00	375.8	\$86,434.00
Choudhury, Viki	\$230.00	46.5	\$10,695.00
Dam, Vivian	\$230.00	23.5	\$5,405.00
Fazil, Mohamed	\$230.00	214.0	\$49,220.00
Goswami, Pratiti	\$230.00	25.0	\$5,750.00
Guo, Amy	\$230.00	4.0	\$920.00
Hamner, Jack	\$230.00	573.4	\$131,882.00
Hennessy, Vincent	\$230.00	182.0	\$41,860.00
Kipkirui, Winnie	\$230.00	526.0	\$120,980.00
Mantri, Arvind	\$230.00	21.0	\$4,830.00

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Recapitulation

Name	Rate	Hours	Fees
Martin, Blake	\$230.00	392.5	\$90,275.00
Meenakshi, Meenakshi	\$230.00	3.0	\$690.00
Morley, Carlye	\$230.00	3.0	\$690.00
Ranganathan, Akshaya	\$230.00	3.0	\$690.00
Rice, Blake	\$230.00	307.5	\$70,725.00
Varshney, Swati	\$230.00	222.5	\$51,175.00
Yuen, Jennifer	\$230.00	85.0	\$19,550.00
Uy, Rycel	\$225.00	25.5	\$5,737.50
Alfahhad, Abdulrahman	\$200.00	239.1	\$47,820.00
Bedi, Arpit	\$200.00	284.1	\$56,820.00
Bhattacharya, Ayush	\$200.00	70.5	\$14,100.00
Gutierrez, Dalia	\$200.00	261.3	\$52,260.00
Jagetia, Nidhi	\$200.00	3.0	\$600.00
K, Kavya	\$200.00	134.0	\$26,800.00
Kaur, JASPREET	\$200.00	6.0	\$1,200.00
Lnu, Nikita	\$200.00	9.5	\$1,900.00
M, Ashwin	\$200.00	15.0	\$3,000.00
Maheshwari, Radhika	\$200.00	4.0	\$800.00
Munjal, Chahat	\$200.00	29.0	\$5,800.00
Nambiar, Sachin	\$200.00	148.6	\$29,720.00
Salisam, Soujanya	\$200.00	16.0	\$3,200.00
Schloetter, Lexie	\$200.00	318.5	\$63,700.00
Shukla, Prakhar	\$200.00	7.0	\$1,400.00
Uy, Rycel	\$200.00	605.0	\$121,000.00
Bhavana, Nadakurthi	\$180.00	2.0	\$360.00
Boyce, Kyle	\$180.00	577.5	\$103,950.00
Brown, Erin	\$180.00	614.0	\$110,520.00
Carson, George	\$180.00	33.5	\$6,030.00
Chopra, Harshita	\$180.00	300.5	\$54,090.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - January 31, 2020

Recapitulation

Name	Rate	Hours	Fees
Hegde, Deepa	\$180.00	4.0	\$720.00
Jain, Jessica	\$180.00	1.5	\$270.00
Kiander, Matthew	\$180.00	21.0	\$3,780.00
Li, Jenny	\$180.00	23.0	\$4,140.00
Mahajan, Madhav	\$180.00	12.0	\$2,160.00
Raj, Reshma	\$180.00	5.0	\$900.00
Sharma, Ashish	\$180.00	10.5	\$1,890.00
Vineeth, Vineeth	\$180.00	8.0	\$1,440.00
Yadav, Divya Singh	\$180.00	6.5	\$1,170.00
Fatima, Sana	\$120.00	7.0	\$840.00
Guo, Amy	\$120.00	62.0	\$7,440.00
Holker, Sangeeta	\$120.00	0.2	\$24.00
Madhuha, Myakala	\$120.00	1.0	\$120.00
Maroju, Bhaskar I-pa	\$120.00	7.0	\$840.00
Pramanik, Samiran	\$120.00	8.0	\$960.00
Ravindran, Sarradha	\$120.00	12.0	\$1,440.00
Soni, Soni	\$120.00	8.5	\$1,020.00
Voluntary Reduction - 2018 NDT Audit Services			(\$20,484.00)
Total		9,908.0	\$2,629,909.00